

The  
Revenue Administration of Chittagong  
from 1761 to 1785.

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## Abstract

This work is a study of the early British revenue administration of Chittagong. It analyses the local revenue methods and usages of Chittagong, examines the operational aspects of the general revenue policies of the Bengal Government in this District and shows how they were modified by local circumstances and demands.

Chapter I deals with the direct administration of the land revenue of Chittagong by the British servants of the East India Company before their assumption of the Diwani of Bengal in 1772. It considers their policies for assessment, management and collection of the revenues and the extent of their success.

Chapter II discusses the division of Chittagong into nine revenue units or chaklas and the introduction of a farming settlement therein. It also surveys the opposition of the zamindars to the new system and the other connected circumstances which finally led to its abandonment and the restoration of the lands to the zamindars, as revenue farmers.

Chapter III narrates the process of the revenue collection under the management of the Chittagong zamindars.

Chapter IV deals with the implementation of Warren Hastings' "Permanent Plan for the Administration of the Revenues of Bengal" of 1781, in Chittagong, its failure and the

inauguration and working of mofussil settlements of land revenue under the supervision of the District Collectors.

Chapter V is devoted to the waste land reclamation policy of the Government in Chittagong. It further shows how a zamindar established exclusive rights to all the waste lands on the basis of a forged sanad, examines the progress of reclamation under that sanad, and the final unmasking of the forgery.

Chapter VI analyses the sair revenues of Chittagong, describes the methods of their management and collection and the reasons for their abolition.

Chapter VII describes the zamindars of Chittagong and delineates the characteristics of the Chittagong zamindaries. The institution of the Qanungo during the period is also reviewed.

The Conclusion sums up the results of the investigation and suggests scope for further research.



### Acknowledgement.

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## Table of Contents.

	Page
List of Abbreviations	6
Preface	8
Chapter I The Direct Administration of the Land Revenue of Chittagong by British Agency from 1761 to 1772	18
Chapter II The Chakla System of 1773 - 74	96
Chapter III Restoration of the Zamindars and the Administration of Land Revenue, 1774 - 1781	131
Chapter IV The Wadahdari System of 1781 - 82 and the Mofussil Settlements of 1783 - 85	155
Chapter V Noabad Lands of Chittagong	196
Chapter VI The Sair Revenues of Chittagong	247
Chapter VII Zamindars and Qanungoes of Chittagong	302
Conclusion	341
Glossary	348
A Map of Chittagong	360
Bibliography	361

## List of Abbreviations.

<u>B.D.R.C.</u>	<u>Bengal District Records. Chittagong.</u>
<u>B.N.A.M.</u>	<u>British Museum Additional Manuscript .</u>
<u>B.P.C.</u>	<u>Bengal Public Consultations.</u>
<u>B.R.</u>	<u>Board of Revenue.</u>
<u>B.R.C.</u>	<u>Bengal Revenue Consultations.</u>
<u>B.R.M.P.</u>	<u>Bengal Board of Revenue (Miscellaneous) Proceedings</u>
<u>B.R.P.</u>	<u>Bengal Board of Revenue Proceedings.</u>
<u>C.C.</u>	<u>Committee of Circuit.</u>
<u>C.C.R.</u>	<u>Controlling Committee of Revenue.</u>
<u>C.N.L.</u>	<u>Committee of New Lands.</u>
<u>C.R.</u>	<u>Council of Revenue.</u>
<u>Com. Rev.</u>	<u>Committee of Revenue.</u>
<u>H.M.S.</u>	<u>Home Miscellaneous Series.</u>
<u>I.O.L.</u>	<u>India Office Library.</u>
<u>L.R.</u>	<u>Letters Received.</u>
<u>P.C.C.</u>	<u>Proceedings of the Committee of Circuit.</u>
<u>P.C.C.R.</u>	<u>Proceedings of the Controlling Committee of Revenue.</u>
<u>P.C.N.L.</u>	<u>Proceedings of the Committee of New Lands.</u>
<u>P.C.R.</u>	<u>Proceedings of the Committee of Revenue.</u>

B.S.	Bengali Sal.
M.E.	Maghi Maghi Era.
Cr. Rs.	Current Rupees
D.M.Rs.	Dasmasha Rupees.
Rs.as.gs.cs.	Rupees, annas, gandas and cawras.
Ds.ks.gs.cs.	Dones, kanies, gandas and cawras.

## Preface.

There has been a tendency among those undertaking research into the history of Bengal during the early British period to use a wide, all-Bengal frame of reference for their work. This was a natural course to pursue while the main outlines of development had still to be drawn, and it was - and must remain - an inviting course to pursue so long as the main sources used are the records of the English East India Company and its European rivals, for these lend themselves most readily to the analysis of central policy. The result has been, however, that local history, and the study of the local impact and consequences of central policy have largely been ignored, leaving a yawning gap. Yet the study of the constituent Districts of Bengal is necessary and important, both in its own right as local history, and as the means of obtaining a truer picture of Bengal as a whole. To deal with the Bengal Presidency as an entity is to ignore great regional diversity in customs and social usages and in political and economic life. The attempt, customary in the past, to fit all these regions into one general framework must involve the making of ill-founded generalisations and the imposing of an unreal and patched-up uniformity.

The necessity for an inductive approach to the history of Bengal becomes all the more clear when it is realised

that the growth of a rural administration has been the secret of the expansion of British influence in Bengal and that this growth has been from within the District. The District revenue administration was the backbone of this rural administration in its formative period. It was essentially as revenue collectors that the servants of the East India Company entered into the real occupation of rural Bengal and laid the foundation of the whole system of rural administration. The present study, perhaps the first of its kind for Bengal, deals with the early British revenue administration of Chittagong. It analyses the local revenue methods and usages of Chittagong, examines the operational aspects of the Bengal revenue rules and regulations issued by the Supreme Government at Calcutta and applied in this District, and shows how general principles were modified by local circumstances and demands. It traces the process by which, through trial and experiment, misunderstanding, error and even personal wrong-doing, a British District revenue system and rural administration was evolved from the decayed institutions of the Mughals. The study also seeks to give their due weight to the various groups from whose conflicts that system emerged: the Fort William authorities, the British Collectors, the diwans and amins appointed from Calcutta and the Hindu and Muslim zamindars.

The study has been limited to the period from the occupation of Chittagong by the East India Company in 1761



to the departure of Warren Hastings from Bengal in 1785. This is deliberate. Following the passing of Pitt's India Act of 1784 and the departure of Warren Hastings, a new era was ushered in and far reaching changes were set in motion culminating in the Permanent Settlement of 1793 and the administrative reforms of Cornwallis. The circumstances leading to the Permanent Settlement, the operation and working of this Settlement and its effects form so vast a subject as to require their own comprehensive study. To have travelled beyond 1785, to 1793 or still further, would have invited superficiality.

It may be asked why Chittagong has been singled out from among the Districts of Bengal as my subject of study. In the choice there is a personal element: Chittagong is my home District, and I have therefore been able to draw upon my own knowledge and experience of the area for this work. On my return I intend to consult whatever local materials exist and so deepen and extend this study, for I hope that this may prove to be the first volume of a comprehensive study of the social, economic and political history of Chittagong, the basis, perhaps, of a school of local history at the proposed University of Chittagong. But even if there had been no such personal reasons to indicate a study of Chittagong, the peculiarities and complexities of its revenue system, which have made it a by-word among Districts, would have invited study. Localising forces and influences are nowhere more apparent than in the

revenue system of this frontier District of Bengal, which was one of the three Districts to be taken under the direct control of the East India Company twelve years before the assumption of the Diwani in their own hands.

There is no published work dealing with the revenue administration in Chittagong except a Memorandum on the Revenue History of Chittagong, written by H.J.S. Cotton in 1880, when he was Collector and Magistrate of Chittagong. This gives a brief outline of the revenue history of Chittagong from the inception of the East India Company's administration of Chittagong in 1761 to the end of 1879. The nature and purpose of the work are explained by Cotton in the following words: "The interest of the subject, the peculiarities and intricacy of the Chittagong revenue system, and the need of a knowledge of the past to enable us to understand the present and guide the future are the reasons that induced me to undertake this compilation. It is a mere compilation and no more". Being intended primarily as a guide to revenue officials, an official memorandum prepared by a Government servant, the book, naturally, does not discuss the principles of the administration it describes. The author has scrupulously refrained from expressing any opinion or making any critical comments on the events which he records.

Of this book only some fifty pages, many of them taken up with long quotations, often out of context, from official correspondence, are devoted to the period covered by the present study. Even within these limits the treatment is

unnecessarily sketchy and inadequate. Cotton dismisses the land survey and revenue settlement of 1764-7 in less than two pages; devotes about four pages to the most interesting and instructive event of this period, the inauguration of the chakla system and the farming settlement of 1773-74; says very little about the wahdadari system of 1781 and the mofussil settlement that followed it; and hardly touches on the sair revenue. Thus he fails not only to describe and explain the "peculiarities and intricacy" of the Chittagong revenue system during this period but also to provide the readers with any adequate understanding of the past.

What is, however, most unfortunate is the abundance of factual inaccuracies in Cotton's Memorandum. Thus, in connection with the chakla system of Collector Charles Bentley, Cotton writes that Bentley's original idea had been to hold the collections of revenue khas, that he concluded the farming settlement without much difficulty, and that the farming settlement was made for a period of five years from 1772-73 to 1776-77. It will be seen in the present study that Bentley's original idea had not been to hold the collections khas, that he failed to make any settlement at all, and that the settlement eventually concluded by James Reed was for four years. Examples of similar factual errors in Cotton's Memorandum can readily be multiplied. His work is manifestly based on an insufficient survey of the materials. He compiled it from the

meagre records - many records had already perished - which he found preserved in the District record room. No attempt was made by him to verify and supplement them from other sources. Therefore factual inaccuracy and sketchy treatment of the subject were inevitable. The main value of this sketchy and often inaccurate work lies in its publication of such records as were then to be found in the District record office. Besides Cotton, C.G.H. Allen devotes about six pages of his Final Report of the Survey and Settlement of the District of Chittagong 1888 to 1898, to the period under review. The treatment in the District Gazetteer is not only briefer, but mainly based upon Allen.

This present work has therefore been written almost entirely from original sources, on the nature of which a few words may be added here. For a local history of this nature, the importance of the family archives of zamindars and other old families associated with revenue affairs can hardly be over-emphasised. Unfortunately, the old zamindari records of the early British period have either perished or in the rare cases where they still exist, are not made available for research by those who own them. I did approach several old zamindar families; nearly all of them informed me that their records dated back only to the forties of the nineteenth century and that those of the previous period had been destroyed by climate and other factors or had not been preserved because

they were considered useless. Two zamindars agreed that they were in possession of some decayed old papers dating back to the later eighteenth century. They could not, however, be prevailed upon to permit access to these papers. In the absence of this useful source of information, it is necessary, therefore, to fall back on contemporary administrative evidence. By great good fortune there survives an amazingly great mass of official materials which largely compensate for the non-availability of any private store of records.

The principal administrative evidence consists of two categories of records: the District records and the Government of Bengal records. The District records consist of letters, reports, memoranda and accounts relating to revenue matters prepared by the District Collectors and their subordinates in the course of day-to-day administration, and preserved in the record office at the District headquarters. From the earliest times the Collectors were required to report upon and explain all their actions and send all sorts of papers dealing with revenue transactions, even petitions of a most trifling nature, to the superior authorities at the seat of Government at Fort William, for their consideration and final disposal. The Chittagong District records commenced with the arrival of an English Chief and Council at Chittagong in January 1761. These records, however, have not been well-preserved. Several volumes of records were reported as lost in the time of Warren

Hastings' Governor-Generalship. Before the turn of the nineteenth century many other volumes perished as result of an earthquake and of the record office having caught fire. By 1880 when H.J.S. Cotton was handling them, there were lengthy breaks in the series. Happily Cotton, besides quoting freely from the surviving correspondence, added a number of valuable letters of the period prior to the Permanent Settlement, in appendices to his book; while in 1911 W.K. Firminger had copies made of the records of the first thirteen years, published in 1923 as Bengal District Records, Chittagong Vol.I, (1760-1773). No manuscripts of the later eighteenth century exist at present in the District record office in Chittagong.

Copies of almost all the District records are, however, available among the second category of records i.e. the Government of Bengal records. The Government of Bengal records consist of the Proceedings of the Committee of New Lands [1761-65], Consultations of the Governor and Council at Fort William [176<sup>0</sup>-70], classified in the India Office Library Press List as Bengal Public Consultations, Proceedings of the Controlling Committee of Revenue at Calcutta [1771-1772], Proceedings of the Committee of Circuit [1772-73], Proceedings of the Council of Revenue, otherwise called Board of Revenue [1773-81], classified as Bengal Revenue Consultations, Proceedings of the Committee of Revenue at Calcutta [1781-86], Proceedings of the Governor-General in Council in the Revenue Department [from 1781 onwards], classified as Bengal Revenue



Consultations; and finally, Bengal Board of Revenue Proceedings [from 1786 onwards]. Besides all sorts of revenue correspondence from and to the District Collectors, these proceedings contain the minutes and deliberations of the members of these bodies on the general principles of revenue administration, petitions and complaints from zamindars, farmers and others and their verdicts on them, and many other interesting miscellaneous items. At the end of many of the volumes of the proceedings will be found a number of valuable appendices consisting of revenue accounts, translations of important native documents and correspondence etc. These manuscript records have been excellently preserved in the record rooms of the India Office Library. Followed chronologically, they give us in minute details the history of the day-to-day District revenue administration. Generally each volume of the records has excellent indexes so that it is possible to handle the relevant materials contained in them with great ease.

Another informative source is the Bengal Board of Revenue (Miscellaneous) Proceedings consisting of discussions and correspondence on customs, trade, salt, sair duties etc. In addition to the above records, the relevant volumes of the Hastings Papers in the British Museum Additional Manuscripts, of the Home Miscellaneous Series of the India Office Library, Despatches to Bengal, Letters Received from Bengal and the several reports of the Parliamentary Committees appointed to

enquire into the affairs of the East India Company, have also been found very useful. The survey, settlement and revenue reports and the Noabad Correspondence of the nineteenth century also throw much interesting light on the subject. The bibliography supplied at the end of this work contains a detailed account of other manuscripts and printed records consulted for this work.

The manuscript sources referred to in this study are, unless otherwise stated, the records of the India Office Library, now in the Commonwealth Relations Office Library, London. In the spelling of Indian names and terms, the modern usage has been generally followed except in a few cases where the word has become anglicised, viz. ryot, cutcherry, mofussil etc. In the extracts quoted from the eighteenth century records, the indiscriminate use of capital letters has not been reproduced. Finally, the word District, as opposed to the word district, which meant a small fiscal division, has been used to refer to Chittagong as an administrative and geographical unit. It may also be noted that Chittagong<sup>1</sup> in the eighteenth century included both what is now called the Regulation District of Chittagong and the non-Regulation District of the Chittagong Hill Tracts. It was in 1860 that the hill tracts to the east of Chittagong were separated from Chittagong to form the non-Regulation District of the Chittagong Hill Tracts.

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1. Chittagong District is frequently referred to in the records by its old name of Islamabad, which was given to it by the emperor Aurangzeb after its conquest by the Mughals in 1665-66.

## Chapter I.

The Direct Administration of the Land Revenue of Chittagong by British Agency from 1761 to 1772.

Nawab Mir Jafar had contracted impossible financial obligations to the East India Company and their servants as a price for his elevation to the throne of Bengal in 1757. He could not, ~~therefore~~, regularly meet his obligations to the Company. This, coupled with the enormous expenses of their late wars with Nawab Sirajuddowla reduced the Company to great financial distress. The Company could scarcely provide for the payment of their troops and the other indispensable charges of the Settlement. Far from being able to subsidise the 'investments' of Fort St. George, the Fort William Council had to curtail the volume of their own 'investments'.<sup>1</sup> "Things could not remain in this state", argued the servants of the Company. "Means must be sought of procuring for the Company **larger** and more certain funds". And they were agreed that "this could only be done by having countries ceded to them".<sup>2</sup> In September-October 1760 occurred the first political upheaval after the battle of Plassey, when Mir Jafar was deposed by Vansittart and his Council in favour of Mir Qasim. Under article 5

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1. Letters Received, 16 Jan., 1761, para.69, vol.5.

2. Ibid.

of the treaty <sup>1</sup> concluded between Mir Qasim and the Company on 27 September 1760, Mir Qasim assigned to the Company on 15 October 1760 the revenue administration and revenues of the three Districts of Chittagong, Burdwan and Midnapore, known collectively, henceforth, as the 'ceded Districts'. Ostensibly these revenues were to meet the expenses of the army which

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1. Article 5 of the treaty of 27 September 1760 read:-

"For all the charges of the Company and of the said army, and provisions for the field, etc., the lands of Burdwan, Midnapore and Chittagong shall be assigned, and sunnuds for that purpose shall be written and granted. The Company is to stand to all losses and receive all the profits of these three countries, and we will demand no more than the three assignments aforesaid". C.U. Aitchison, A Collection of Treaties, Engagements and Sanads Relating to India and Neighbouring Countries, vol.I, p.215. See also W. Bolts, Considerations on Indian Affairs, (Appendix, p.12). On 15 October 1760 Mir Qasim confirmed the cession of the three Districts by issuing three sanads, one for each District, to the Company. When the Company broke with Mir Qasim and once again proclaimed Mir Jafar as Nawab, he granted and confirmed on 10 July 1763 "to the Company, ~~for~~ defraying the expences of their troops the chucklahs of Burdwan, Midnapoor and Chittagong, which were before ceded to the same purpose. "

See Harry Verelst, A View of the Rise, Progress, and Present State of the English Government in Bengal, p.160.

the Company agreed to maintain for the support and assistance of the Nawab. At that time the revenues of the three Districts were estimated at about one-third of the whole revenue of Bengal.

Chittagong had early drawn the attention of the servants of the Company and the home authorities. When, in the last quarter of the seventeenth century the Company decided to acquire a fortified settlement, from which to defend their trading rights and privileges, they chose Chittagong. It was accessible by sea, comparatively isolated, defensible against any Mughal landward attack. In 1686 the home authorities actually directed an attack on Chittagong, and the installation of Job Charnock as "Governor of our Fort, Town and Territory of Chyttegam".<sup>1</sup> Though this attack never, in fact, took place, the Company's attention did not falter. Thus in 1758, to forestall the French Company, the Directors ordered the Governor and Council at Fort William to obtain from the Nawab the right to make a settlement at Chittagong.<sup>2</sup> The Council approached the faujdar<sup>3</sup> of Chittagong who could not be prevailed upon to agree to the establishment of a factory there without due authority from the Nawab.<sup>4</sup> Just before they broke with Mir Jafar and opened negotiations with Mir Qasim, they wrote to the Nawab "desiring a grant of the country of Chittagong to the Company

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1. C.R. Wilson, Early Annals of the English in Bengal, vol.1. p.90.

2. Despatches to Bengal, 3 March, 1758, vol.1.

3. An officer of the Government who was in charge of a District and combined civil and military functions.

4. Bengal Public Consultations, 4 Aug., 1759, Range 1, vol.31.

on condition of their paying the customary rents to the Sircar".<sup>1</sup> The Nawab not only declined the proposed grant but also declared that "he would not allow the Company to have any trade in Chittagong".<sup>2</sup> The wounded pride of the Company servants found vengeance in his dethronement, and satisfaction of their desire at the hands of his successor.

Theoretically, the status of the Company over the ceded Districts was that of a Mughal jagirdar.<sup>3</sup> The assignment of the revenues of the three Districts was conditional on their rendering military service and maintaining "five hundred European horse, two thousand European foot and eight thousand sepoy, which are to be entertained for the protection of the royal dominions".<sup>4</sup> Moreover, the "office of the Collectors of the English Company" was defined as follows:

" They shall continue the zemindars and tenants in their places, regularly collect the revenues of the lands, and deliver them in monthly, for the payment of the expences of the Company and the pay of the above-mentioned forces, that they may be always ready cheerfully and vigorously to promote the affairs of the King. Let this be punctually observed".<sup>5</sup>

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1. L.R., 16 Jan., 1761, Para. 71, vol.5.

2. Ibid.

3. Assignment of the public revenues of a given tract of land to a servant of the state for the support of any public establishment, particularly of a military nature is called a jagir and the holder of a jagir jagirdar.

4. Aitchison, A Collection of Treaties, Engagements and Sanads, etc., vol. 1, pp.216-217.

5. Ibid., p.217,



Thus, though the Company was "to stand to all losses and receive all the profits of these three countries", in theory its hands were tied both as to the manner of collection and of disposal of the revenues. Mir Qasim, unlike Mir Jafar who had ceded the Twenty-four Parganas to the Company without any safeguard for the zamindars, attempted to safeguard the interests of the zamindars. But there was a wide divergence between rights and realities under the overshadowing influence of the servants of the Company. It was possible for them to violate the conditions of the sanad or charter even during the administration of Mir Kasim,<sup>1</sup> because the times had changed. In the fast declining state of the country administration, they had already assumed the role of making and unmaking Nawabs, and they could fix the price which Mir Qasim had to pay. It would be a mistake, however, to think that he had any idea of granting sovereignty and possession of the Districts in perpetuity: the Districts were not given, as Grant saw, "without mental reservation of resumption, whenever power or accident presented a favourable occasion for so doing."<sup>2</sup>

The acquisition of Chittagong and the two other Districts came as a welcome relief to the strained finances of the Company. The revenues of Chittagong were considered adequate to meet the "investment" requirements of the Company's

1. In 1762 the Company dispossessed the Zamindar of Burdwan and let out the lands to revenue farmers.
2. W.K. Firminger, The Fifth Report from the Select Committee of the House of Commons on the Affairs of the East India Company, dated 28th July 1812, [mentioned hereafter as Fifth Report] vol.II, p.234.

factories at Lakshmipore, Colinda and Jagdia, all in the present neighbouring District of Moakhali, and partly of the Dacca factory as well. Indeed, immediately after the Chief and Council had assumed charge of Chittagong and received a part of the revenue collections, their first task was to remit Rs. 50,000 to the factory at Dacca and Rs.25,000 to Lakshmipore and they had standing orders "to send further supplies to those places to forward the investment of the ensuing year".<sup>1</sup> The financial importance of the new acquisition as well as its out-lying, remote position and its "present unsettled state" led the Governor and Council to appoint a strong local government. On 1 December 1760 Harry Verelst,<sup>2</sup> a member of the Council, was appointed as Chief of a Council which consisted of two other fairly senior servants Randolph Marriot<sup>3</sup> and Thomas Rumbold.<sup>4</sup>

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1. L.R., 23 Feb., 1761, Para.3, vol.5.

2. Harry Verelst started his career in Bengal in 1749, was second member of the Jagdia factory in 1756, sub-secretary at Fort William in 1757 and a member of the Fort William Council before his appointment as Chief of Chittagong. In 1763 he led an expedition to Manipore which, however, ended in failure. In 1765 he left Chittagong to become a member of the Select Committee at Fort William. In August of the same year he was appointed Supervisor of Burdwan and in 1766, of Midnapore. He succeeded Lord Clive as Governor on 26 January 1767 and handed over charge to John Cartier on 20 December 1769 to retire to England. In 1772 he published his book A View of the Rise, Progress, and Present state of the English Government in Bengal.

3. Randolph Marriot, at the beginning of 1761 was sent to Tipperah as Agent of the Company with the Nawab's army for the conquest of Tipperah. He acted as Collector of Tipperah for a short time and was again a member of the Chittagong Council in 1764. In 1766 he was appointed Resident at Balasore.

4. Thomas Rumbold was Chief of Patna in 1769 and Governor of Madras in 1778.

They were asked "to carry yourselves towards the natives and inhabitants at Chittagong in such a manner as to give them a good and favourable idea of the English Government and thereby encourage others to come and settle under your protection."<sup>1</sup> Muhammad Reza Khan,<sup>2</sup> the faujdar of Chittagong who used to control the affairs of the District from Dacca, personally accompanied them to Chittagong and handed over the formal charge of the District in January 1761.

The condition of the revenues of Chittagong at this time is known from the despatches of Verelst and his Council to the Committee of New Lands at Fort William. They recounted that for a while after the conquest of Chittagong by the Mughals in 1665-66, no rents being collected, the defence of the District was a heavy burden to the Government.<sup>3</sup> The expenses of the troops maintained for its protection against the Maghs and the Portuguese pirates were borne by the Dacca treasury. As the inhabitants increased and the lands were improved and cultivated, the revenues arising from them were assigned to the several officers commanding the troops at Chittagong for its defence.<sup>4</sup> The lands under their management continuing to prosper so as to yield a sum considerably above the real charges

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1. Bengal District Records, Chittagong, vol.I, Part I, p.1.
  2. Muhammad Reza Khan later on became the Naib Subah and Naib Diwan of Bengal.
  3. Verelst and Council to Committee of New Lands, 5 June, 1761, Proceedings of the Committee of New Lands, 24 June, 1761, Range 98 vol.10. - B.D.R.C., vol.1, Part II, p.169; Fourth Report from the Committee of Secrecy appointed to enquire into the State of the East India Company, 24 March 1773, I.O. L. Parliamentary Branch Collection, No.7, p.97.
  4. Ibid.

for the defence of the region, the Government claimed a share of it and in 1713 a 'Crown Rent' was fixed on the lands amounting to Rs.68,422.<sup>1</sup> This 'Crown Rent' formed the asal jama or original rent on which every subsequent increase had been calculated. Between the years 1713 and 1727, one fourth of that asal jama and from 1727 to 1734 as much more were added to the original assessment and by several subsequent augmentations under a succession of faujdars, every rupee of the asal jama was increased by 1759 to Rs 4/13/10½ and the ancient rental of Rs. 68,422 was multiplied into Rs.331,529.<sup>2</sup> To this was added a further Rs. 6,231 by Muhammad Reza Khan in 1759-60. It is not recorded when the territorial appropriations for the military establishment were resumed for the benefit of the exchequer but it is clear that at the time of the cession of Chittagong to the Company the revenues were no longer utilised for the maintenance of the troops for which other provisions had been made.<sup>3</sup>

In addition to the mal or ground rent described above there were several other extraordinary taxes, levied under various pretences and shown under separate heads "as it always has been the custom in this Government ever since the original

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1. Ibid.

Annas, gandas and cawras have been omitted in the case of big figures.

2. Verelst and Council to C.N.L., 5 June, 1761, P.C.N.L., 24 June, 1761, Range 98 vol.10; B.D.R.C. vol.1, Part II, p. 170.

3. See infra. 34.

valuation of the lands in Oule Beg Khawn's time to put every increase of lands etc. under a different head, except what immediately appertained to the head of the mahl called assul Jumma", to distinguish them from it.<sup>1</sup> Thus under the head of sowah Rs. 43,974 were collected, originally appropriated by the faujdar as "a private perquisite for himself on the lands", but later on added to the hast-o-bud.<sup>2</sup> The sum thus collected under the head sowah also included two other imposts, (i) done salami i.e. a tax of one rupee per done on all cultivated lands and (ii) seedah kharach or food money.<sup>3</sup> Izafa taluqat hazarian<sup>4</sup> amounting to Rs. 3,842 was a "tax laid on the Hazaries", that is upon mansabdars<sup>5</sup> of rank of 1,000 or over, on account of the increasing profits they were drawing from the lands assigned to them, and of their contumacious attitude towards the faujdar, Maha Singh.<sup>6</sup> Yet another tax of Rs. 9,382 under the head of noabad [new lands] fell on newly cleared lands.<sup>7</sup> Another item in the District accounts was

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1. Verelst and Council to C.N.L., 5 June, 1761, P.C.N.L. 24 June, 1761, Range 98, vol.10.
  2. Ibid.  
hast-o-bud - total rent-roll of a fiscal division with reference to past accounts and present assets.
  3. Verelst and Council to C.N.L., 5 June, 1761, P.C.N.L., 24 June, 1761, Range 98, vol.10.
  4. Increase of revenue on the estate of the Hazaries.
  5. A military title and rank conferred by the Mughal Government, regulated by the supposed number of horse which the holder of the title could, if required, bring into battle field.
  6. Verelst and Council to C.N.L., 5 June, 1761, P.C.N.L., 24 June, 1761, Range 98, vol.10; B.D.R.C., vol.1, PartII, p.174.
  7. Ibid.

headed mutafarrikat,<sup>1</sup> the estimated yield of fines and forfeitures collected in the Courts which in 1759-60 had in fact yielded Rs.2,127.<sup>2</sup> Sair Kasba amounting to Rs. 760 was "the duty on goods imported and exported from the town of Islamabad".<sup>3</sup> Thus the total revenue arising from lands, fines and forfeitures, duties and customs and all accounted for in the hast-o-bud by the faujdars, amounted to Rs. 395,841.<sup>4</sup>

There were, however, two other items collected by the faujdars from the District but not shown in the hast-o-bud, (i) bazi daffah<sup>5</sup> amounting to Rs. 36,541 and (ii) "Rassool Nuger" [ ? ] amounting to Rs. 9,528.<sup>6</sup> The first constituted the faujdar's private perquisites and the second was a sum "paid to muxadabad" [Murshidabad]; why or on what account is not clear. Bazi daffah was collected under various pretences and by various means. Thus jaidad was an impost levied by the faujdar on those lands which yielded to their owners a considerable profit; <sup>7</sup> izafa was "an increase which he was at any time able to make on any of the lands";<sup>8</sup> saranjami "was a collection made from the tenants either in goods or money, for the

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1. Literally, the several items of an account.

2. Verelst and Council to C.N.L., 5 June, 1761, P.C.N.L., 24 June, 1761, Range 98, vol.10; B.D.R.C., vol.1 Part II, p.174.

3. Ibid; B.D.R.C., vol.1, Part II, p.176.

4. Ibid.

5. Miscellaneous items.

6. Verelst and Council to C.N.L., 5 June, 1761, P.C.N.L., 24 June, 1761, Range 98, vol.10; B.D.R.C., vol.I, Part II, p.176.

7. Ibid.

8. Ibid.



private expences of his own family";<sup>1</sup> nizfee nankar [?] was an allowance for the pay of his servants;<sup>2</sup> kifayat was a present collected for him on different occasions;<sup>3</sup> nazrana was a collection made "as a present for his master but carried to his own private use".<sup>4</sup> hats [market]<sup>and</sup>/ghats [ferries] were sanads granted by him as charity to his dependants "who seldom enjoy them but a little time, when their produce is reserved for his own private use".<sup>5</sup>

It is evident that the bazi daffah had not constituted a part of the King's revenues but had been appropriated by the faujdar, without the knowledge of the Nawabs. And it is very interesting to note that Verelst and his Council, instead of writing them off as illegal exactions, legalised them and carried them to the Company's account, so that the total revenue of Chittagong, collected under the various heads of mal, sowah, izafa, taluqat hazarian, noabad, mutafarrikat, sair kasba bazi daffah and "Russool Nuger" amounted to Rs. 443,918 at the time when the District passed under the Company administration.<sup>6</sup>

The Amini Commission [1776-78] in reporting on the revenues of Bengal considered them under three heads: mal or "such revenues as are of a fixed and ascertainable nature"

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1. Ibid.

2. Ibid.

3. Ibid.

4. Ibid.

5. Ibid.

6. Ibid.

i.e. land revenue; sair or such revenues "as are uncertain in their amount, and annually liable to considerable variations" like customs and duties collected from ports, markets, ferries etc. and bazi jama or such revenues "as are of so casual and eccentric a nature that they cannot be foreseen or estimated properly" - for example fines, forfeitures and fees on marriages etc.<sup>1</sup> If one classifies the Chittagong revenues under these heads, then the total of Rs. 443,918 is formed of

Rs. 418,515 .....	land revenue
Rs. 23,275 .....	sair
and Rs. 2,127 .....	bazi jama.

But as fines and forfeitures etc. amount to a very inconsiderable sum, that too of a fluctuating nature and also because, instead of following the old practice of showing them separately in the accounts, the servants of the Company ~~have~~ incorporated them in the land revenue, it would be more appropriate to make a two-fold division of the sources of revenue of Chittagong for the period under review, namely mal and sair, As land revenue contributed predominantly to the total revenue of Chittagong it was this branch which received the immediate and utmost attention of the Company and to which our attention may first be turned.

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1. R.B. Ramsbotham, Studies in the Land Revenue History of Bengal, pp.100-101.

It was this situation, outlined above, which confronted the Company's officials when they took charge of Chittagong. The District had been made liable under the Mughals to an increasing state demand and to a series of unauthorised demands from the local officials. The servants of the Company made it plain, with unusual frankness, that they were no less determined to secure the maximum revenue possible from Chittagong. They agreed that "the revenues for these few years past have most certainly been very considerably increased by the taxes etc. .... which occasions loud complaints from every tenant." <sup>1</sup> But they did not entertain the idea of giving relief to them by abolishing the extra impositions. For, "to give them such immediate redress as they desire would be decreasing the revenues to our master's prejudice, and reduce the annual collection to a very small sum indeed".<sup>2</sup> On the other hand, though "the quantity of land which originally paid one rupee rent, with the addition of taxes, fines etc. extorted yearly from the tenants under the names of motaut [mathaut], russum Cossanche [rusum khazanchi], sowah, dun selamy [done salami], durbar charges, funah, nazeranny [nazrana] and ceday [seedah], is now increased to upwards of five," yet they argued, "if it produces that revenue under the Moor's Government, we flatter ourselves our hobble masters will reap much greater, as every private oppression will be our first and immediate

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1. Home Miscellaneous Series, vol.47, p.77; B.D.R.C., vol.1, Part II, p.151.

2. Ibid.

care to remove."<sup>1</sup> The picture of a progressive rise of the revenue under the former government painted by the Chittagong Council, evoked from the Governor and Council at Fort William similar hopes of gain: "By the continual increase which we observe, has been made on the rents of Chittagong, ever since the first conquest of that Province to the time of our taking possession, we have reason to hope that by your diligence they will be further advanced."<sup>2</sup> Though they did proceed to add a sanctimonious order "to consult both the Company's interest and the ease and happiness of the inhabitants" to their first expression of greedy hope, it was the urge to maximise the revenue which remained the dominant British motive in Bengal in the second half of the eighteenth century.

Verelst and his Council started work on four assumptions. The former faujdars, due to "the uncertainty of their stay and desire to amass to themselves what they could, without one single thought of improving further than what they themselves should reap",<sup>3</sup> had not only neglected their duties of protecting the people from outside intervention and from the internal oppression of the immense number of collectors, but also had themselves oppressed the people mercilessly. Secondly, the total quantity of lands cultivated was not known. Thirdly, "a considerable quantity of lands lay free of rent", resulting in a colossal loss of revenue to Government.<sup>4</sup> And

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1. H.M.S., vol.47, p.73; B.D.R.C., vol.I, Part II, p.149.

2. B.D.R.C., vol.I, Part I, p.20.

3. H.M.S., vol.47, p.73; B.D.R.C., vol.I, Part II, p.150.

4. H.M.S. vol.47, p.78; B.D.R.C., vol.I, Part II, p.151.

finally, they believed that "the quantity of lands laying uncultivated" was enormous.<sup>1</sup> Accordingly, they decided on four different measures to improve the revenues of Chittagong; first, they would give adequate protection to the people from external invasion and internal oppression; secondly, they would make a general measurement of the lands and on that basis fix a new assessment; thirdly, they would resume revenue-free tenures of doubtful legality; and fourthly, they would encourage reclamation of waste lands. The first three measures are discussed here. A separate chapter is devoted to the Company's policy regarding the reclamation of the waste lands of Chittagong.

Chittagong had never been a secure possession to the country government; nor was it to be to the Company. Though by 1760, the Portuguese pirates had completely ceased their inroads, the Maghs and the hill tribes of the east still carried out sporadic depredations into Chittagong, thus making life and property insecure especially along the southern frontier and the Bay of Bengal. Under the Nawabs, these borders had been almost "deserted by the inhabitants for want of due protection to defend them from the inroads and plunders of the foreigners",<sup>2</sup> with a consequent heavy loss of revenue. To prevent any recurrence of this, Verelst, immediately after

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1. H.M.S., vol.47, p.73; B.D.R.C., vol.I, Part II, p.149.

2. Ibid.

taking charge of Chittagong wrote a letter to the King of Arakan assuring him of the Company's friendship and proposing mutual intercourse and an extension of trade.<sup>1</sup> He expressed the hope that a friendly Arakan would help to put a stop to the inroads of the Maghs, "the annual invaders of this country and the oppressors of our tenants" and ensure the safety of the Company's revenue.<sup>2</sup> Arakanese goodwill would also guarantee the safety of those ships of the Company which were "late in their passage in the Bay of Bengall or drove by distress into any of their ports".<sup>3</sup> The King of Arakan, in answer, sent a deputation to Verelst, assured him of his friendliness and good will and expressed his desire of a free and open communication between the two regions.<sup>4</sup> With this end in view he requested Verelst to clear and cultivate the large tract of jungle land that divided Arakan from Chittagong. Verelst sent him a present and assured him that he would soon clear the lands.<sup>5</sup> Thus it seemed that a friendship based on mutual interest and respect had been cemented between the two neighbours. But the assurances given by the King of Arakan were not honoured by his subjects, for the records show that the Maghs made frequent inroads as before both by sea and land, carrying away the property of the inhabitants and sometimes the inhabitants themselves

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1. B.D.R.C., vol.I, Part II, p.152.

2. H.M.S. vol.47, p.79; B.D.R.C., vol.I, Part II, p.151.

3. Ibid.

4. Verelst and Council to C.N.L., 5 June, 1761, P.C.N.D., 24 June, 1761, Range 98, vol.10.

5. Ibid.

to be disposed of as slaves.

After the resumption of the revenue jagirs which had been allotted to the commanders of the troops for the defence of the country, the Nawabs had maintained two defence establishments: a number of 'Christians' for the protection of the different gilahs [forts] of the southern frontier and a nawara or fleet of armed vessels for the protection of the sea coast.<sup>1</sup> Curiously enough, the pay assigned for their services was met by allotments of lands not in Chittagong but in the different parganas<sup>2</sup> of Dacca.<sup>3</sup> Verelst disbanded the two establishments and instead, stationed a garrison at Ramu for the protection of the District. But the success of the measure was limited, for though the Maghs ceased to attack by land they continued their raids from the sea. On 13 January 1769, James Reed, Collector of Chittagong, wrote to Thomas Kellsall, Chief of <sup>the</sup> Dacca factory for "some light boats fit for persuing the Arrakanners" who "have lately appeared in great numbers on this coast and carry away the inhabitants daily from different parts."<sup>4</sup> On 8 March 1769 James Alexander, the Collector-General regretted to Reed that the Maghs had done so much mischief and assured him that

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1. H.M.S. vol.47, p.76; B.D.R.C., vol.1, Part 11, p.150.

2. A revenue district comprising many villages, Several parganas constituted a chakla. For the list of the various parganas allotted for the payment of the 'Christians' engaged in the protection of the forts at Chittagong, see infra.92-93.

3. H.M.S. vol.47, p.76;; B.D.R.C., vol.I, Part II, p.150.

4. B.D.R.C., vol.1, Part II, p.211.

a party would be sent sufficiently early to prevent their depredations in the ensuing season.<sup>1</sup> Nevertheless the Maghs remained a baneful influence on Chittagong for some time longer.

Full security from external foes was thus not at once provided, and it is evident that internal order was for a while uncertainly maintained. Verelst and his Council thus wrote on 16 February 1761 to Fort William:-

" The disposition of the inhabitants at present from their never having known the lenity and indulgence of an English Government, is such, that they can only be brought to have a true idea of the benefits they will receive from it by course of time - and our revenues in all respects and every improvement therein, do and will for sometime depend on the influence we have in this country, which influence can only be supported by a proper force, and till they have for sometime experienced our government, [this] ought not to be less than five hundred men, as small a number as can be kept for the protection of so large a tract, the collecting the present revenues, the enabling us to improve the same, the extending our commerce and many other material advantages." <sup>2</sup>

The Chittagong Council did not only seek to suppress symptoms - they also sought a cure for internal unrest. At a

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1. Ibid, Part I, p.31.

2. B.D.R.C., vol.1, Part II, p.150.



very early date they decided to "reduce the immense number of collectors who are all evidently supported by their private oppressions, and make severe examples of those we may detect in any unjust proceedings."<sup>1</sup> This measure was designed both to reduce the charges of collection and to free the people from undue exactions and oppression and so to induce them "more cheerfully to comply with payments".

A further positive remedy was the setting up of civil and criminal courts in the District under Company supervision. The cutcherry was kept open on every Tuesday, Wednesday and Friday for the disposal of civil suits relating to land, revenue and all other property and on every Monday, Thursday and Saturday for the trial of criminal cases.<sup>2</sup> They rightly expected that the people would welcome "the benefit they now have of applying to impartial courts for redress of any injuries either in their persons or properties". At the time of setting up these courts it was decided to recover from the zamindars the expenses of the Courts "as they tend immediately to the benefits of the inhabitants themselves."<sup>3</sup> It does not, however, appear that they acted on this decision and charged the zamindars for it.

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1. H.M.S., vol.47, p.77; B.D.R.C. vol.1, Part II, p.151.

2. Verelst and Council to C.N.L. 5 June, 1761, P.C.N.L., 24 June, 1761, Range 98, vol.10; B.D.R.C., vol.I, Part II, p.178.

3. Ibid.

The idea of a general measurement of the lands of Chittagong occupied the minds of the Chief and the members of the Council from their first arrival. As early as 13 January 1762 they reported to the Committee of New Lands that "want of a knowledge of the real measurements of the lands have put us to many inconveniences in establishing a just statement of the revenues."<sup>1</sup> A very considerable part of the revenues, they found, consisted of the payments for the tenure of unmeasured lands. The concealing of lands was a general evil and much cultivated land evaded paying any revenues to Government. They believed that "could a just measurement be taken the revenues of this province might be very evidently augmented".<sup>2</sup> The Consultations of 26 January 1762 shows that the Governor and Council had been persuaded to agree to the measurement of land, for a promise is therein made to furnish Chittagong with officials from Calcutta to assist in the survey.<sup>3</sup>

The measurement proceedings were started in March 1762 and a person named Kishore Bose was commissioned to measure one third of the lands. It was intended that the measuring of the remaining two-thirds would be undertaken when the Fort William Council sent proper people for the purpose.<sup>4</sup> Kishore Bose failed in the measurement<sup>5</sup> - it is not known why

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1. Verelst and Council to C.N.L., 13 Jan., 1762, P.C.N.L., 3 Feb., 1762, Range 98, vol.12.

2. Ibid.

3. E.P.C., 26 Jan., 1762, Range 1, vol.34.

4. E.P.C., 18 March, 1762, Range 1, vol.34.

5. Collector Bentley to the Committee of Circuit, 11 Nov., 1772, Proceedings of the Committee of Circuit, 18 Nov., 1772, Range 70, vol.15.

or how; and the whole plan was abandoned for some time. Later on two other men, Shankar Mukherji and Chandan Sarkar were appointed<sup>1</sup> and they commenced the work in the beginning of 1764. As the measurement was undertaken in that year, so it is generally known as the Shabbish Maghir Jarif [i.e. the measurement of 1126 Maghi era or 1764 A.D.] Collector Charles Bentley's statement that the measurement was also completed in 1764<sup>2</sup> is incorrect. With all the ~~Kaenness~~ <sup>keenness</sup> of Charles Stafford Playdell, the Chief of Chittagong, who tried to expedite the progress of the work, only the measurement of the Nizampore chakla had been finished by the end of 1765 and it was not before the end of the first quarter of 1767, during the Chiefship of Francis Charlton, that the measurement of the whole District could be completed.

It might seem rather surprising that the measurement of a tract of land paying a land revenue of less than five lakhs of repees should have taken so long. But the causes are not far to seek. The methods of survey, as will be seen soon, were primitive and unscientific. To the unscientific methods of survey must be added the natural difficulties of a tract much cut by rivers and nalas<sup>3</sup> and ill furnished with communications. With the onset of the monsoon all work ceased.<sup>4</sup> But even more important was the wide dispersal of the estates in

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1. Ibid.

2. Ibid.

3. rivulets.

4. B.P.C., 16 June, 1766, Range 1, vol.39.

scattered fragments which caused delay and confusion. This could have been overcome by a further division of labour and the employment of still larger establishments. But this would have been very expensive to Government and would still have not obviated one major difficulty. The measurement proceedings had to be conducted in the presence of zamindars or their duly constituted agents. It was impossible that the zamindars of estates having lands scattered all over the District should themselves be able to attend to the proceedings in twenty or twenty-five different places at the same time or should have trustworthy and paid agents to stand in for them. Added to this principal disadvantage of the scattered position of the zamindari holdings was the hostile and distrustful disposition of the people who had much to lose and little to gain from the measurement.

The method adopted for the survey and measurement operations was both interesting and peculiar. It has been described by Charles Allen as follows:

" He [i.e. the amin or surveyor] commenced from a starting point, locally known as the adhibanda, which was usually some recognizable landmark, e.g. a tank or house. After recording the dimensions of this starting point, i.e., its length, breadth, and area, the description of land, the estate to which it belonged, and the name of the tenant, he proceeded to measure another plot adjacent to the

starting point, describing it as "to the north, or south etc.", of the starting point, and giving the same particulars as noted above regarding it, including two more boundaries. His next plot would be a plot adjacent to the second, the direction being specified, and similar particulars recorded." <sup>1</sup>

The only measuring instrument was a nal or bamboo pole, eight cubits or usually  $12 \frac{2}{3}$  feet in length. "Each amin apparently measured off the length of his nal for his own use, taking it at 8 cubits, and each cubit as the length of his arm from the elbow to the tip of the second finger. The mean length and breadth of each field were recorded in nals and the product of length into breadth" was the area of the field. <sup>2</sup>

The unit of measurement was the Maghi Kani <sup>3</sup> and not the Shahi Kani <sup>4</sup> as in the neighbouring District of Noakhali or the bigha <sup>5</sup> as in most other parts of Bengal. "Twelve nulls by ten nulls, each null eight covids [cubits]" made a Maghi Kani. <sup>6</sup> The Amini Commission of 1776-78 gives the following details of the Kani and its component units.

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1. C.G.H. Allen, Final Report of the Survey and Settlement of the District of Chittagong, 1888 to 1898 [mentioned hereafter as Allen's Report], p.55.
  2. Ibid.
  3. A. Maghi Kani is equal to .4 English acre.  $2\frac{1}{2}$  kanies make one acre.
  4. One Shahi Kani is equal to four Maghi kanies.
  5. In Bengal, the bigha contains only 1600 square yards or little less than one-third of an acre.
  6. B.D.F.C., vol.1, Part II, p.149.

" 4 cowries [cawras] make 1 gunda [ganda]  
 20 gundas ..... 1 Cannee [kani]  
 16 Cannies ..... 1 drone [done] " <sup>1</sup>

It is interesting to see that the method of survey and the unit of land measurement both record the influence of the Arakanese domination over Chittagong before its conquest by the Mughals. This Arakanese influence is also evident in the local dialect of Chittagong and the names of many places in the District. Another prominent relic is the use of the Maghi era even today in revenue affairs.

Four important kinds of records were prepared during the survey. The Chitta or field-book showed the length, breadth and area of each plot and by whom and under what tenure it was held. Each Chitta contained the record of one day's work of the measuring amin.<sup>2</sup> The second record, the khatian assembled all the Chittas relating to one zamindari in one village and measured by one amin.<sup>3</sup> The nal-terij, also called terij, contained the aggregate of the khatians of the same amin for one

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1. British Museum Additional Manuscript, No.29088, p.57.  
 According to the report of the Amini Commission, "the Cannee is measured with a rod of  $7\frac{1}{2}$  cubits and is twelve of these rods in length and ten in breadth so that a Cannee is equal to one Bengal bega, three fourths of a beswa supposing the bega to be of the ... [illegible] of Moorshedabad which is twenty rods square and the rod measuring four cubits in length. - And a drone contains 16 begas and 12 beswas".
  2. Additional Collector G.D. Wilkins' letter no.100, 10 July 1848, para 256. Correspondence on the Settlement of the Noabad Lands in the District of Chittagong, p.89.
  3. Ibid.

zamindari in several villages.<sup>1</sup> And lastly, ekwals recorded the total measured land comprised in each zamindari.<sup>2</sup>

In all these papers, however, there was no mention of assessment, but merely details of the lands comprised in the zamindaries. The assessment was to be found in another set of records, called jamabandies which were prepared after the conclusion of the survey in 1767. The <sup>a</sup>jambandi papers showed both the amount of land and the sadar jama i.e. the Government revenue of each zamindari.<sup>3</sup>

The whole survey produced a total measured area of 57,759 dones and covered the following descriptions of land:-

Revenue-payable cultivated lands .....	24,510	dones
Land called <u>khilah</u> <sup>4</sup> "such as taken from tanks, roads to the villages .... small uncultivated spots"	7,843	"
Lands called <u>nij-jot</u> , <sup>5</sup> <u>khanabari</u> <sup>6</sup> and <u>Pattadari</u> - <sup>7</sup>		
nij-jot .....	2725	dones
khanabari .....	2888	
Pattadari .....	4403	
	10,016	"
<u>Lakhiraj</u> or revenue-free lands .....	15,389	"
total	57,759	dones. <sup>8</sup>

1. Ibid.

2. Ibid.

3. Ibid.

4. Uncultivated lands.

5. Rent-free lands for the maintenance of zamindars.

6. Rent-free lands for the homesteads of the ryots.

7. Rent-free lands for the maintenance of talugdars or subordinate tenure-holders.

8. Collector Bentley to C.C., 11 Nov., 1772, P.C.C., 18 Nov., 1772 Range 70, vol.15.

Thus, of the 57,759 dones measured, only 24,510 dones were found to be revenue-paying and 25,406 dones, revenue-free in one way or other. While the cultivated lands amounted to 49,916 dones; uncultivated lands which served other useful purposes amounted to 7,843 dones. Only those lands which were found occupied and cultivated or used for other purposes at the time of the measurement were surveyed. The total area measured in 1764-67 was 390,282 acres, whereas the entire area of the District was 1,594,816 acres which shows that rather less than one-fourth of the area of the District was measured. The survey being conducted with the main purpose of ascertaining the area of the tarafs<sup>1</sup> liable to revenue, the wastelands, hills and jungles were not included. It would have been preposterous to think of measuring the marshes, hills and jungles with a bamboo pole, eight cubits in length.

Collector Shearman Bird, writing in 1788, called it "a very exact and complete measurement".<sup>2</sup> Had it been just and accurate then the real value of the District would have been known. But the survey of 1764-67 was not accurate - each amin seems to have defined the nal by which he measured by the length of his own forearm, and the measuring rod is in any case but a rough instrument for fields of irregular shape. Moreover, only those culturable lands actually carrying a crop in the

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1. Literally, on the part of a partisan; In Chittagong, the zamindaries are usually called tarafs.

2. Bird to Board of Revenue, 14 Jan., 1788, Bengal Board of Revenue Proceedings, 6 May, 1788, Range 70, vol. 41.



survey year were measured, though in a period when pressure on land was virtually non-existent fallowing was much practised.

The intermingling and scattering of the lands of the various tarafs or estates naturally left room for collusion, fraud and intrigue. The zamindars, anxious to conceal as much land as possible from the eyes of Government, made use of this. Collector Walter Wilkins, who had been the Assistant to the Chittagong Council at the time of the measurement, pointed out to the authorities at Calcutta how, many zamindars had intrigued with the amins and rendered abortive a work which otherwise would have yielded trustworthy and accurate information to Government.<sup>1</sup> Strict vigilance over the conduct and proceedings of the surveyors would have helped, but the Company had hardly more than five responsible servants in the District for the transaction of the entire business there. They could hardly keep an eye on them. It is interesting to record here the similar experience of the Supervisor of Hughli. In 1771, he ordered the measurement of a part of the lands under his charge and was sanguine that he would "not only acquire a true account of the cultivation but of every local peculiarity which could contribute to give a full and particular knowledge of the country".<sup>2</sup> He soon discovered that "the gratification of his [i.e. surveyor's] own avarice concurring with the interest

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1. Wilkins to Controlling Committee of Revenue, 5 Sept., 1771, Proceedings of the Controlling Committee of Revenue at Calcutta, 5 Dec., 1771, Range 67, vol.53. See also B.D.R.C. vol.I, Part II, p.261.

2. P.C.C.R., 1 June, 1772, Range 67, vol.54.

of the man whose lands are to be measured, a corrupt bargain is soon struck and as securely maintained in secrecy by a reciprocal interest in the parties."<sup>1</sup> He had to abandon the half-done work. The Company has been frequently blamed for neglecting to conduct a general survey and measurement of all the lands of Bengal in this period but the impediments to such a work have never been appreciated.

The survey of 1764, though it did not live up to all the Council's expectations, was of great importance, both to the history of land survey and to the revenue history of Chittagong. The measurement of 1764 defined for all time the quantity of lands belonging to each estate and precluded the zamindars from claiming at any future time any lands which were not recorded as belonging to the estate in 1764.<sup>2</sup> It is this which distinguishes Chittagong from all the other Districts of Bengal. Elsewhere in Bengal zamindars held their lands under specification by metes and bounds, with only estimated areas. There had been no measurement antecedent to the year 1793 when these estates comprising whole villages or aliquot and compact parts of villages, were permanently settled and the Government abandoned the right to tax culturable wastes included in the estates.<sup>3</sup> At Chittagong the Permanent Settlement was applied only to those estates which had been measured in 1764-67. Lands of whatever

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1. Ibid.

2. Allen's Report, p.56.

3. It was estimated that at least one-third of the total lands was surrendered by this action.

description, waste or culturable, not included in one or other of the estates in 1764-67 came to be known as noabad<sup>1</sup> and were considered as belonging to Government in absolute proprietary interest. Thus the noabad problem of Chittagong is inseparably connected with the survey proceedings of 1764-67.

Secondly, due to the ignorance of Government and the corruption of the officials employed in the measurement of 1764, some lands were excluded from measurement<sup>2</sup> and some lands were under-measured.<sup>3</sup> Furthermore, after 1764 other lands previously waste or jungle but adjacent to the estates, were reclaimed by the zamindars and added to their estates. The lands omitted or under-measured in 1764, or subsequently reclaimed, paid no revenue and were known in official correspondence as 'secreted lands' or gunjaish - overplus lands. From 1772, when Charles Bentley was Collector, one theme of Chittagong's revenue history was the hunting out and assessment of these lands.

It is the above factors operating together which have built up that complex revenue structure which has made Chittagong a by-word among the Districts of Bengal.

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1. See infra. Chapter V.

2. For example, mahal Farhad Jafar, consisting of 133 dones of land escaped measurement and assessment in 1764-67, "as the proprietor by fraud got it included in the lands covered by a rent-free sunnud which he held". See Correspondence on the Re-Settlement of the Noabad Lands in the District of Chittagong, vol.IV, p.158.

3. For example, in 1764-67, mauza Ilsha was found to contain 143 dones of land [hasila or cultivated lands, 126 dones and khilah or uncultivated lands, 17 dones]; whereas in 1836-37, it was found to contain 227 dones [hasila, 178 dones and khilah, 48 dones]. See Correspondence on the Re-Settlement of the Noabad lands ...., vol.IV, pp.183-184.

The measurement was followed by an assessment of revenue in 1767, during the Chiefship of Francis Charlton. No new principles were introduced: the Mughal method of assessment by asal jama plus the accumulated abwabs<sup>1</sup> and mathauts<sup>2</sup> added since the first valuation of Chittagong in 1713, was adhered to. Change had been considered in February 1761, when the Chittagong Council debated whether to amalgamate the asal jama and the accumulated abwabs and mathauts into one fixed and determinate sum. But the Council had then feared that such a measure "might be the means of preventing an increase of our inhabitants, if not so alarm those we have, as to quitt [sic] their habitations" and had thought it "the most prudent to continue our collections in such method as before practised".<sup>3</sup> Francis Charlton and his Council appear to have left this anomalous method undisturbed at the time of fixing the assessment of 1767 on the same, ~~in~~ flimsy - consideration. The rate of assessment was also not increased or decreased; the old Mughal rate, or pargana rate<sup>4</sup> as it used to be called, was continued. To take two instances, the asal jama of the zamindari

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1. The taxes which were imposed under the Muhammedan Governments in addition to the regular assessment on the land.
  2. Extra or occasional cess or tax imposed on the lands for some special purpose or under some incidental pretext.
  3. H.M.S., vol.47, p.77; B.D.R.C., vol.I, Part II, p.151.
  4. The rate of the assessment of revenue which ordinarily prevailed in a particular area.

of Fakir Muhammad was assessed at Rs. 23 on the basis of the pargana rate of Chittagong and according to the quantity of land found in his possession during the measurement; and on this asal jama was super-imposed an abwab and mathaut of Rs.108, so that the total demand of Government on his zamindari was Rs.131.<sup>1</sup> Similarly, the asal jama of the zamindari of Jagdish Roy was fixed at Rs.2,535 and the abwabs and mathauts at Rs.11,132, the total revenue payable to Government being Rs.13,667.<sup>2</sup>

The method of fixing the asal jama and the abwabs and mathauts were both very interesting and very complicated. The following was the procedure adopted for fixing the asal jama of a done of land. According to custom, the ryots were entitled to a rent-free khanabari allowance of one kani and ten gandas of land in each done they cultivated, and on the remaining lands the taluqdars were entitled to a rent-free pattadari allowance of two kanies and eighteen gandas at the rate of three kanies and four gandas per done; so that of every done only eleven kanies and 12 gandas paid revenue.<sup>3</sup> These eleven kanies and twelve

1. B.M.A.M., No.29088, p.27. The Amini report contains a detailed account of the asal jama, abwabs etc. payable by each zamindar of Chittagong. See B.M.A.M., No.29088, pp.27-54.
2. B.M.A.M., No. 29088, p.49.
3. Collector Bird to B.R., 14 January, 1788; B.R.P., 6 May, 1788. Range, vol.41.

	D. K. G. C.
Total land .....	1- 0- 0- 0
Deduct khanabari at 1 kani and 10 gandas per done .....	0- 1-10- 0
	<hr/> 0-14-10- 0
Deduct pattadari at 3 kanies and 4 gandas per done .....	0- 2-18- 0
Net amount of land paying revenue in each done .....	<hr/> 0-11-12- 0

gandas of land were divided into four equal <sup>ties</sup> ~~quantities~~ of land and were assessed at the following four different rates.<sup>1</sup>

Lands					Jama				
Ds.	Ks.	gs.	cs.		Rs.	as.	gs.	cs.	
0-	2-	18-	0	at Rs. 4 per done .....	0/12	/12/	0		
0-	2-	18-	0	" " 3 " " .....	0/ 8	/14/	0		
0-	2-	18-	0	" " 2/8 " " .....	0/ 7	/ 5/	0		
0-	2-	18-	0	" " 1/8 " " .....	0/ 4	/ 7/	0		
<hr/>					<hr/>				
11-	12-	0			2/ 0	/18/	0		

To Rs. 2/0/18/0 was again added an impost called "beechony and sorsumary" [?] at the rate of one anna and sixteen gandas per rupee ..... 0/ 3 /14/0

Thus, the total asal jama for one done of } Rs.2/ 4/12/0.  
land after making deductions for }  
khanabari and pattadari stood at }

This was the method adopted in the eighteenth century and an explanation is required of the division of the assessed lands into four categories, paying at varying rates. It may perhaps be found in Wilkins' letter of 10 July 1848 wherein he describes the system functioning in his day.<sup>2</sup>

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1. Bird to B.R., 14 Jan., 1788; B.R.P. 6 May, 1788, Range 70, vol.41.
  2. Additional Collector Wilkins' letter No.100, 10 July 1848, paras 209 to 213; Correspondence on the Settlement of the Noabad Lands in the District of Chittagong, pp.81-82.

The lands of Chittagong were still placed in four categories in his day. The first and most productive was the powundee which produced three crops a year; first, the aus rice was sown in the months of Baisak and Jayestha and cut in sixty days; second, the aman rice sown in Bhadra and harvested in Paus; and third, wheat, peas, lentils, pepper, mustard etc. sown in Paus and gathered in Chayt and Phalgun.<sup>1</sup> The second was called nal which produced two crops, one of the aus and the other of the aman rice.<sup>2</sup> The third sort was also nal but inferior. It produced only one crop, the shali aman.<sup>3</sup> The fourth was Kamli-geet which produced aman rice of very indifferent quality.<sup>4</sup> It is interesting to note that this four-fold soil-division of 1848 corresponds exactly with that of the present times. The division of lands into four qualities, assessed at different rates in 1767 suggests that the four-fold soil division of 1848 existed then also and that Rs 4, Rs.3, Rs. 2/8 and Rs.1/8 were the asal jama of powundee, nal, shali nal and kamliget lands respectively. What is not clear is whether the 1767 division of each done of land into four equal parts, assessed at four rates, was a purely schematic example or not. Obviously, in practice holdings did not consist of equal parts of powundee, nal, shali nal and kamliget lands.

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1. Ibid, para. 209,
  2. Ibid, para.211.
  3. Ibid., para. 212.
  4. Ibid., para. 213.

To the asal jama fixed on the above method were added abwabs and mathauts at the rate of Rs.4/0/9/0 on every rupee of the asal jama.<sup>1</sup> Thus to an asal jama of Rs.2/4/12/0 were added Rs. 9/3/8/2 making the total demand of Government on every done of land Rs. 11/8/0/2.<sup>2</sup> The zamindars were allowed to collect a further Rs. 2/4/12/0 at the rate of Re.1 on each rupee of the asal jama as zamindari kharach or expenses of collection, so that the authorised collection of the zaminders from the ryots on a done of land amounted to Rs.13/12/12/2.<sup>3</sup>

The Component parts of the extraordinary imposts and cesses of Rs. 4/0/9/0 were as follows:<sup>4</sup>

	Rs.	as.	gs.	cs.
"Aboab [abwab]	1.	0.	0.	0.
Mahtud [mathaut] as follows:-				
Nazerrana [nazrana] <sup>5</sup>	1.	9.	14.	3.
Durbar [darbar] <sup>6</sup> charges	2.	11.	3.	
Mutsuddean [mutazsaddian] <sup>7</sup>	1.	1.	0.	
Sowar Curruch [sawar kharach] <sup>8</sup>	1.	0.	3.	
Boat-hire	1.	6.	3.	
Muxadabad [Murshidabad] charges	1.	5.	0	

1. Bird to B.R., 14 Jan., 1788; B.R.P., 6 May, 1788, Range 70, vol.41.

2. Ibid.

3. Ibid.

4. Ibid.

5. Sums exacted as gratuities for the rulers.

6. Charges for presents and gratuities made to princes and public functionaries in the court.

7. Fee of a writer or clerk.

8. Conveyance charges.



	Rs.	as.	gs.	cs.
Pooneah [punya <sup>1</sup> ] charges	2.	1.	3.	
Nazerate [nazarat <sup>2</sup> ] charges	2.	14.	1.	
Killaut Bar [khilat baha <sup>3</sup> ] ]	0.	15.	0.	
Chunda [Chanda] or Charity	0.	2.	2.	
Dukky [Dukhia <sup>4</sup> ] batta	0.	11.	2.	
Kolly Curruch [Kuly Kharach <sup>5</sup> ]	0.	4.	3.	
Ead Curruch [Eid Kharach <sup>6</sup> ]	0.	1.	1.	
Cazanchy Russom [Khazanchi rusum <sup>7</sup> ]	0.	6.	2.	
Jummadar [Jamadar <sup>8</sup> ] of the cutcherry	0.	2.	2.	
Vackeel curruch [wakil kharach <sup>9</sup> ]	0.	6.	2.	
Kismutgars [khidmatgars <sup>10</sup> ]	0.	1.	2.	
Muddut Curruch [madad kharach <sup>11</sup> ]	0.	2.	2.	
Chawlo Callary tote [ ? ]	0.	3.	2.	
Seedah Curruch [seedah kharach <sup>12</sup> ]	0.	16.	0.	
Cum wuzun [Kam wazan <sup>13</sup> ]	3.	9.	1.	
Jumabundy bessey [jamabandi beshi <sup>14</sup> ]	0.	0.	3.	
Total of Mahtud	2.13.	0.	0.	

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1. Charges incurred in holding the annual punya.
  2. Charges for court officers.
  3. Cess levied by the Mughal Government to defray the cost of robes of honour presented by the ruling authority to an inferior as a mark of distinction.
  4. A cess of charge imposed to make up for any probable deficiency in the value of the coin known as Dukhia rupee. The revenues of Chittagong were generally paid in Dukhia rupee.
  5. Wages of labourers.
  6. Expenses of the Eid festival of the rulers.
  7. Commission payable to a cashier or treasurer.
  8. Charges for the jamadar or police officer in charge of the treasury.
  9. Charges for maintaining an agent in the Court of Delhi.
  10. Charges for the personal attendant or table servant of the rulers.
  11. Charitable expenses; sums paid to help others.
  12. Expenses of provisions, food-supplies.
  13. Charges to make up for deficient weight.
  14. Surplus assessment.

	Rs.	as.	gs.	cs.
Fouzdarry [faujdari <sup>1</sup> ]		2.	0.	0.
Moog Beechouny [ ? ]		0.	5.	2.
Aboab		1.	2.	3.
Russum Cazanchy [rusum khazanchi]		0.	0.	3.
		<hr/>		
total		3.	9.	0.
		<hr/>		
grand total		4.	0.	9. 0."

In the assessment and settlement of 1767, the hast-o-bud of Chittagong, including the items of sair revenue, was fixed at Dasmasha <sup>2</sup> Rs. 540,744. <sup>3</sup> In the following years the zamindars had to be granted deductions on account of faulty measurement and assessment of their lands, and the hast-o-bud was finally adjusted at Dasmasha Rs. 478,419 [land revenue, Rs. 435,573 and sair, Rs. 42,846] or Current Rs. 526,260 in 1771-72. <sup>4</sup>

1. Tax levied for the support of the faujdar or of the police.
2. Dasmasha Rupee was a variety of the Arcot coin. "The denomination of Duss Massa is given to distinguish the Arcots here from those of other provinces, as the batta is two per cent more here, to make them current, than in Calcutta". The land revenue was received in another kind of specie, called Dukhia Rupee. In the revenue accounts, they were converted into Dasmasha Rupees. The following was the rate of exchange.  
 Dukhia Rs. 100 were equal to Dasmasha Rs. 97 and annas 9½.  
 Dasmasha Rs. 100 " " Current Rs. 110.  
 Current Rs. 100 " " Sicca Rs. 84.  
 The kind of specie for Chittagong, unless otherwise mentioned, is to be understood as Dukhia Rupees in this work.
3. Collector Bentley to C.C., 11 Nov., 1772; P.C.C., 18 Nov. 1772, Range 70, vol. 15.
4. Collector Bentley to C.C., 10 Aug., 1772, P.C.C., 30 Oct., 1772 Range 70, vol. 15; B.D.R.C., vol. I, Part II, p. 282.

Any attempt to ascertain the weight of the Government's demand upon the agrarian economy needs to know the volume of production, the prices of agricultural products, the rent taken by the zamindars and the capital and labour costs of the cultivators. But of these only prices and the Government's revenue demands are known - insufficient even for a rough and ready solution of the equation.

✓ It is possible, however, to ascertain whether the Government demand on the District taken as a whole was high, moderate or low. A comparison of the hast-o-bud accounts with the collections of the five years<sup>1</sup> from 1767-68 to 1771-72 shows that the demand was fairly easily met. The regularity with which the revenues were collected without significant<sup>a</sup> balances suggests that the assessment was a moderate one. This is also supported by the fact that in the five years that followed the assessment, there was no significant sale of zamindaries for arrears of revenue. Moreover, cases of confinement of zamindars for arrears of revenue, were also very few.

Though the total assessment on the District as a whole does not appear to have been high, it could not, however, be made equitable and just in all individual cases. Comparing the demand on several zamindars before and after 1767, Collector Walter Wilkins discovered that the payments of the wealthier

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1. Collector Bentley to C.C., 11 Nov., 1772; P.C.C., 18 Nov., 1772, Range 70, vol.15.

inhabitants had been reduced and those of the poorer proportionately increased.<sup>1</sup> From this he drew the reasonable conclusion that "the landholders who were able to bestow presents and gratuities to the surveyors did not fail to profit by their venality and that the poorer class, unable to distribute largesses of this nature had their lands measured with the most rigorous exactness."<sup>2</sup> Hence, he continued, "The revenues of this Province is drawn from those of the inhabitants who are least able to bear it."<sup>3</sup> An analysis of the causes of revenue balances shows that while some of them were due to encroachment of the sea, desertion of ryots, or the habit of the zamindars to withhold as much revenue as possible, a substantial portion of them was due to the unequal and unjust assessments to which many lands had been subjected as a result of careless and partial survey in 1764-67. James Reed, summed up thus: "The true state of the case is that the revenues of some zemindarrys are rated too high and others too low."<sup>4</sup> The large number of complaints of the various landholders that flowed to the office of the Collector after the assessment had been fixed contained one common grievance, that of inequitable assessment; and this was to prove a great handicap to the smooth realisation of revenues for some years to come.

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1. Wilkins to C.C.R., 5 Sept., 1771, P.C.C.R., 5 Dec., 1771, Range 67, vol.53.

2. Ibid.

3. Ibid.

4. Reed's minute of 22 May, 1770, B.P.C., 22 May, 1770, Range 1, vol.47.

In 1768-69 Collector Reed was reporting the murmurs and discontent of the zamindars to the Fort William authorities. They were dissatisfied, he said, with the increase demanded from them after the measurement. They complained that such increase had not been explained to them nor had been demanded of them in the earlier years.<sup>1</sup> Some of them produced the sanads of former faujdars exempting them from payment of revenues for certain lands.<sup>2</sup> Two hundred and twenty one zamindars disputed the accuracy of the measurement alleging that they had been assessed for more lands than they were possessed of.<sup>3</sup> Some complained that portions of their khairati or charity lands had been included in the assessment by error or partiality.<sup>4</sup> Others objected to paying for nij-jot and jur kharida<sup>5</sup> lands which had come under assessment. Their objections were forwarded to Calcutta where the authorities sustained the objections in some cases, but overruled them in some other cases and asked the zamindars to pay the assessment amount fixed in 1767.<sup>6</sup>

In July 1770 Collector Wilkins took up the question of the inequitable distribution of the jama of Chittagong. In

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1. B.D.R.C., vol.I, Part II, p.230.

2. Ibid, p.231.

3. B.P.C., 12 June, 1770, Range 1, vol.47.

4. Ibid.

5. Lands claiming exemption from revenue as having been bought under that condition.

6. B.P.C., 12 June, 1770, Range 1, vol. 47.

a letter to the Collector-General, he expressed the view that it was necessary to make remissions "to those who are at present and have been for some years, incapable of paying their revenue" but that such adjustments made, an increase in the total revenue might still be secured "without any prejudice to the country."<sup>1</sup> Reed, a member of the Fort William Council was also of opinion that Chittagong could pay more, but he disliked the idea of any reallocation of the jama. Attempts to secure a more equitable distribution of demand "would be attended with more trouble and charge both to the Government and to the inhabitants than any good purposes that might be expected from them".<sup>2</sup> On 25 June 1771, the Controlling Committee of Revenue rather unfeelingly wrote to Wilkins,

" We apprehend that the value of the lands by the settlement which took place in Mr. Charlton's time in consequence of the measurement of the whole province was fixed as high as the zemindars could pay consistently with the ease of the ryots and the welfare of the country. However, as you propose an increase of the revenue, we shall be expecting the account you promise us of the sources from whence you judge that this increase shall be drawn. " 3

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1. B.D.R.C., vol.I, Part II, p.262.

2. Reed's minute of 22 May, 1770; B.P.C., 22 May, 1770, Range 1, vol.47.

3. P.C.C.R., 25 June, 1771, Range 67, vol.53; B.D.R.C., vol.I, Part I, p.53.

In his letter of 5 September 1771, Wilkins explained to them how the lands of many zamindars had been under-measured and kept concealed, and how the Company's revenues could be increased.<sup>1</sup> He also suggested a policy of gradual resumption of rent-free tenures and the curtailment of the benefits enjoyed by the qanungoes<sup>2</sup> and others by virtue of the ghair panchaki sanads.<sup>3</sup> The Committee, however, did not show any interest and the matter was dropped for time being. The question was to be taken up by Wilkins' successor in a different form.

The Company showed more zeal in searching out lands which had escaped the revenue demand than in ensuring that the demand fell evenly. The lakhiraj<sup>4</sup> lands or lands exempt from the payment of revenue had drawn the attention of the Chittagong Council as early as 16 February 1761.<sup>5</sup> There existed a considerable quantity of lakhiraj lands in Chittagong. But the Nawab's Government had made over to them no registers of these lands. As a result, neither the quantity of these lands nor

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1. Wilkins to C.C.R., 5 Sept., 1771, P.C.C.R., 5 Dec., 1771, Range 67, vol.53.

2. Form meaning and functions of qanungo see infra p.227-28.

3. See infra p.64.

4. The word lakhiraj is composed of two words, 'la' which means 'no' and 'khiraj' which stands for revenue. The lakhiraj lands were also called bazi zamin.

5. B.D.R.C., vol.I, Part II, p.151; H.M.S., vol.47, p.78.

the nature of the grants under which they were held could be ascertained. There were daily complaints regarding the proprietorship of many of these lands, which could not be settled on account of a lack of sufficient information.<sup>1</sup> The Chit-tagong Council also informed the Fort William authorities that the Government sustained a great loss by the alienations under the lakhiraj tenures. The alienations were so numerous as to make them suspect that most of them were not covered by valid sanads.

Verelst and his Council therefore called upon all persons in possession of revenue-free lands of various denominations, requiring them to produce on or before 1 April 1761 their respective title-deeds or sanads, parwanas<sup>2</sup> and farmanas<sup>3</sup> under which they held the lands, in order that their rights to the same could be examined.<sup>4</sup> Where the titles to the lands were clear and well-founded, they would be confirmed and registered; where they were doubtful or invalid, the lands would be resumed and made to pay revenue. A strict warning was issued that any person neglecting to comply with the order would forfeit all rights to any lands to which he might lay claim.<sup>5</sup> To Calcutta they also made the sweeping suggestion that even

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1. Verelst and Council to C.N.L., 5 June, 1761, P.C.N.L., 24 June, 1761, Range 98, vol.10.

2. An order from a person in authority to a dependant.

3. A patent from the sovereign.

4. Verelst and Council to C.N.L., 5 June, 1761; P.C.N.L., 24 June, 1761, Range 98, vol.10.

5. Ibid.



lands held by good title should only be enjoyed for life, and should thereafter be resumed to Government.<sup>1</sup> The Governor and Council approved, in principle . The proposed policy of resumption on the death of the current beneficiaries with some exceptions here and there. They also appreciated the measures taken for the scrutiny of the sanads and expressed the hope that it would lead to an augmentation of revenue.<sup>2</sup>

A number of sanads, parwanas and farmans were produced and registered subsequent to the proclamation of the order. But the vast majority of the holders of such lands did not turn up at all to produce and register their title-deeds.<sup>3</sup> Nor, for that matter, were their lands resumed. A large-scale resumption was bound to excite tremendous disaffection, and the Council wisely decided to drop the idea. They were right to do so, for the idea of resumption was based on a misunderstanding of the nature of the lakhiraj tenures. Lands might be possessed by individuals or institutions in virtue of various kinds of grants from the Emperors, Nawabs, faujdars and zamindars. Theoretically some of these grants were resumable at the pleasure of the grantor but in practice any resumption was very difficult. Some of these grants conferred property for a time, as during the life of the incumbent; the enjoyment of some was conditional on rendering certain kinds of services to the State or community;

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1. Ibid.

2. B.D.R.C., vol.I, Part I, p.20.

3. Wilkins to C.C.R., 5 Sept., 1771; P.C.C.R., 5 Dec., 1771, Range 67, vol:63.

most others were heritable and transferable,<sup>1</sup> and could only be resumed in default of legal claims. Whatever might be the nature of the grants, possession of lands under grants for a certain period tended to create a kind of sacred right which in popular estimation was deemed inviolable. As Verelst said, "Lands once given in Charity in these parts are generally held sacred."<sup>2</sup> It was almost unthinkable to resume lands granted for the maintenance of religious and charitable institutions like mosques, temples, madrasas<sup>3</sup> and sarais [inns].

While the general measurement was in progress from 1764, the opportunity was taken to measure the quantity of the revenue-free lands, then in existence. The total number of lakhiraj holdings was found to be 24,843 and the total quantity of lands, 15,389 dones. This total was assigned in grants for the following purposes.

<u>Khairat</u>	8,538 dones
<u>Erahmottara</u>	4,561 "
<u>Devottara</u>	1,315 "
<u>Kanyadan</u>	117 "
<u>Mahattran</u>	79 "
<u>Maharana</u>	14 "

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1. For instance, Manowar Chaudhury sold a portion of his Charity lands to Abdur Rahman in 1770. See infra, p.78.
  2. H.M.S., vol.47, p.78; B.D.R.C., Vol.I, Part II, p.151.
  3. Schools for Muslims.

<u>Shatyabad</u>	7	dones
<u>Sangut</u>	94	"
<u>Zimmadaran</u>	265	"
<u>Khushbashaw</u>	5	"
<u>Hat, ghat, sarai</u>	76	"
<u>Kapasgola</u>	5	"
<u>Khilah Patenga</u>	25	"
<u>Mahal Ka Ghazi</u>	14	"
<u>Khilah</u>	269	"

Total

15,389 dones.<sup>1</sup>

Khairat was land given in charity for the maintenance of Muslim masjids [mosques], dargahs [holy shrines], madrasas and other religious institutions and for the support of private families of noble birth, fakirs [saints] and other pious and learned people. Sometimes the same grant provided both for a public purpose and the support of individuals. Collector Playdell's grant of 1766 was of this nature.<sup>2</sup> Brahmottara was land granted revenue-free to Brahmans who acted the part of gurus [teachers] and priests of the grantors, the Hindu zamindars and also ~~to~~ helpless Brahmans for their maintenance. Devottara was a land-grant for defraying the expenses of temples and idols. Mahatran was land assigned for the support of relatives of Hindu

1. Acting Collector to the Committee of Revenue, 29 July, 1782, Proceedings of the Committee of Revenue, 19 Aug., 1782, Range 68, vol.16; see also B.M.A.M., No.29088, p.57.

2. See infra, p.70.

zamindars and people of respectable families who were of limited means. Kanyadan was dowry for the daughters of Hindu grantors; and Maharana was an allowance for the wives of Muslim grantors. Shatyabad appears to have been a grant for the expenses of the sraddha<sup>1</sup> ceremony of the deceased relations of the Hindu zamindars and for the support of their widows. Sangut was probably meant for the support of the religious places of the Maghs, called Keangs, Hats, ghats and sarais were grants for the maintenance of market places, ferries and inns for travellers. Khusbasha was a military tenure of the Mughal Government by which revenue-free lands were given on condition of carrying arms and war-like stores in time of war. Zimmadaran<sup>2</sup> were probably also military grants. Khilah were grants for the burial grounds of the Muslims and the cremation grounds of the Hindus. Strictly speaking, the Emperor alone could make lakhiraj grants and his authority alone constituted the validity of such grants.<sup>3</sup> But since the decline of the Empire, the nawabs and faujdars and even the zamindars had assumed the privilege. The nature of most of the above grants shows that they were made by the zamindars.

In addition to the above grants, there were two others of a different nature, called ghair jama and ghair panchaki. Ghair jama means without any jama or revenue. This benefit was enjoyed by 3,149 people for small plots of lands on which their

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1. An obsequial ceremony in which food and water are offered to the deceased.
  2. Literally, a tenure in trust.
  3. B.P.C., 12 June, 1770, Range 1, vol.47.

dwelling houses stood, with small enclosures.<sup>1</sup> Ghair panchaki was land without imposts. The Ghair panchaki lands were intended mainly as an allowance annexed to the office of the subordinate qanungoes of Chittagong.<sup>2</sup> The privilege was also, however, extended to men of credit and character as an encouragement to them to come and settle in the District in the early stage of its colonisation by the Mughals.<sup>3</sup>

Between 1764 and 1768, more sanads of Charity lands were produced by their holders and were duly registered and confirmed by the several Chiefs. At the time of the assessment of 1767, however, some parts of the Charity lands of a few zamindars were resumed by the Collector and they were asked to pay revenue for it. It is not clear what category of charity lands they belonged to or why, of all the charity lands, these alone were resumed. The zamindars protested against the resumption and some of them "produced sunnuds of former Chiefs and Subahs exempting them from payment of revenues on the lands".<sup>4</sup> Sundry other people enjoying revenue-free tenures were also charged for their lands. The jagir lands of one Muhammad Syed Khan were resumed though he was in possession of a valid sanad for the lands.<sup>5</sup> Similarly, a jama of Rs. 4,247 was imposed on 2,909

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1. B.D.R.C., vol.I, Part II, p.239; B.P.C., 12 June, 1770, Range 1, vol.47.

2. See infra. p.332.

3. Acting Collector H. Walter to Council of Revenue, 20 Feb., 1774, Bengal Revenue Consultations, 29 March, 1774, Range 49, vol.45.

4. Collector Reed to Collector-General James Alexander, 20 Aug., 1769, B.D.R.C., vol.I, Part II, p.231.

5. B.P.C., 12 June, 1770, Range 1, vol.37; B.D.R.C., Vol.1, Part II, p.239.

poor persons and another jama of Rs. 2,172, on 240 other persons, for their ghair jama lands.<sup>1</sup>

When these resumption cases came up for consideration before the Governor and Council at Fort William, they held that "these grants should be considered as sacred immunities with which they ought not to interfere" and accordingly "resolved that the sunnuds should not be resumed".<sup>2</sup> This decision marks a departure from their original policy of resumption of the sanads at the death of the current beneficiaries.

In 1771 Collector Wilkins challenged the validity of most of the grants and held that they were fraudulent and fictitious. In a letter to the Controlling Committee of Revenue on 5 September 1771, he wrote,

[Itself ?]

"As no reason suggested to me for so lavish a distribution of public property, it occurred to me that collusive and fraudulent methods had been used by a number of those who have [since the cession of this province to the English] obtained confirmation of their charity sunnuds".<sup>3</sup>

His point was based on the following grounds. A sufficient time was allowed in 1761 to the holders of lakhiraj lands to produce their sanads on pain of forfeiture. Only a few were shown at that time. Yet later on, many sanads were produced and

1. Ibid.

2. B.P.C. 12 June, 1770, Range 1, vol. 47.

3. Wilkins to C.C.R., 5 Sept., 1771, P.C.C.R., 5 Dec., 1771, Range 67, vol. 53.

ratified. " I cannot imagine what could have induced many of them to suffer their claims to lay so long dormant, unless that the generality of their grants were fictitious and brought into being even years after the expiration of the time limited".<sup>1</sup> Secondly, Wilkins brought to the notice of the Committee, how an engraver had been caught by him red-handed forging and distributing charity sanads. Having come to know from reliable sources that the engraver forged charity sanads, Wilkins appointed a person "to make him privately an offer of money to furnish him a charity sunnud for a quantity of ground".<sup>2</sup> He procured and brought to him "an original sunnud with the impression of the seal of Rajah Maha Sing, ratified by a subsequent one to which was affixed the seal of Mr. Verelst and to strengthen the imposition, the initials of Mr. Rumbold's name in writing." <sup>3</sup> When his house was searched, a basket containing "engravings upon lead of the seals of the several Subbhs, Chiefs" and "a number of the impressions of the seals upon sunnud paper" were discovered. <sup>4</sup> Wilkins concluded,

" The circumstances therefore considered that sufficient notice was given and time allowed by Mr. Verelst in which to have produced the charity sunnuds for confirmation, and that the ingenious artist above-mentioned may not have been the only person engaged in

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1. Ibid.

2. Ibid.

3. Ibid.

4. Ibid.

the fraudulent distribution of counterfeit ones, there is much room for the supposition that the ratification of the greatest part, if not the whole, of the sunnuds which have been produced since the expiration of the terms limited by Mr. Verelst has been obtained by deception." <sup>1</sup>

That there may have been isolated instances of deception and fraud cannot be denied. But such a large scale forgery as Wilkins implied is almost ludicrous. He appears to have drawn rather a sweeping conclusion from his one positive discovery. Sanads and other very old documents were subject to loss and destruction due to climatic conditions, fire and other natural accidents. Some people could not comply with the order of the Chittagong Council to produce their sanads, most probably because their sanads were lost or destroyed. Again, almost any proceedings of the alien administration regarding the lands were viewed with distrust and suspicion: many sanad-holders may have concealed their sanads because of fear. Non-compliance with the order of the Chittagong Council cannot thus be taken to mean that they were not in possession of sanads. Wilkins' idea that most of the sanads ratified by Playdell, Charlton and Reed were forgeries is not supported by known facts. Most of the sanads produced after the expiration of the time-limit of 1761 were those the nature of which had been disputed by the

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1. Ibid.



several Chiefs. So they had to be produced. They were duly confirmed by the Chiefs.<sup>1</sup>

In fact the reasons for the large number of grants are to be found in the developments of the preceding decades. Fauddar Maha Singh had made a very liberal distribution of lakhiraj grants to increase his influence with people who mattered.<sup>2</sup> Secondly, no ~~strict~~<sup>clear</sup> restriction had been imposed on the zamindars to refrain from making charity grants. They had taken the opportunity of the troubled and disordered state of the Mughal administration to make grants. Thirdly, it has already been seen that early in the colonization of the District, the Mughals had been at great pains to encourage people of credit and good character to come and settle at Chittagong. Many of them had been offered grants of various kinds. Fourthly, in the early eighteenth century, the Nawabs of Bengal had adopted a policy of reserving the better central lands to government and making grants of jagirs in the more hilly and inaccessible regions of the country. Many grants, often made to people serving outside the District, were thus made in the border lands of Chittagong - as for example the grant to Syed Khan, who lived in Dacca.<sup>3</sup> Lastly, there were no such chakaran or service lands

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1. B.P.C., 12 June, 1770, Range 1, vol.47; see also B.D.R.C., vol.I, Part II, p.238.

2. H.J.S. Cotton, Memorandum on the Revenue History of Chittagong [mentioned hereafter as Cotton's Memorandum], p.6 footnote.

3. B.P.C., 12 June, 1770, Range 1, vol.47; B.D.R.C., vol.I, Part II, p.239.

in Chittagong as existed elsewhere. Grants of revenue-free lands had therefore to serve the purposes of chakaran grants.

Though Wilkins considered most of the Charity grants to be fraudulent, he was of opinion that "a total sequestration of Charity lands would be productive of great ~~manmurs~~".<sup>1</sup> So, instead of outright resumption, he suggested the imposition of a "moderate tax to be laid upon the whole for the present which might yearly be increased hereafter with equal facility to that which was experienced by the Moorish Government in bringing the lands which paid revenue to the standard at which they were rated when the English first took charge of this province."<sup>2</sup> By this measure, he told the Committee, a very substantial increase would take place in the revenues of Chittagong in a few years time. The Committee, however, did not share his enthusiasm and no orders were passed on his representation. All abortive attempts made from time to time before the Permanent Settlement of 1793 to resume the revenue-free tenures failed to achieve any object. <sup>3</sup>

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1. Wilkins to C.C.R., 5 Sept., 1771, P.C.C.R., 5 Dec., 1771 Range 67, vol.53.

2. Ibid.

3. In May 1782, the Government established a "Baze Zamin Dafter" and the following year James Irwin, Collector of Chittagong was directed to take an account of all the bazi zamins of Chittagong and bring to the credit of Government all lands held without authority and fix the jama of the resumed lands "agreeably to the general rate of assessment in the Chittagong Province". Irwin issued a notification to the holders of such lands to appear in person at his cutcherry with their title - deeds on or before 5 June 1783. But nothing further than the issuing of the proclamation was done. In 1788 there was again a measurement of the lands granted between 1767-68 and 1788. The lands amounted to 3324 dones. Once more an attempt was made to resume the lands but as in 1783, no action was subsequently taken.

Furthermore, it would be a great mistake to think that the Company totally stopped the practice of granting revenue-free lands. Far from that, they themselves followed the precedent of the former governors. Three years after the acquisition of Chittagong, Verelst assigned the whole of the island of Kutubdia as madad-i-ma'ash<sup>1</sup> to one Captain Herbert Sutherland.<sup>2</sup> On 15 July, 1766, Playdell made a khairat grant of seventeen shahi dones of land to Shaikh Muhammad Abdullah of Andermanik in Nizampore chakla, for the maintenance of a mosque and the support of his family.<sup>3</sup> The revenue struck off the rent-roll on this account was a big sum of Rs. 1400. An idea of the amount of land granted revenue-free between 1767-68 and 1772-73 may be formed from the following comparison:

Revenue-free lands in 1767-68 .....	15,389 dones
" " in 1772-73 .....	<u>16,700 "</u>

Total revenue-free lands granted in

six years ..... 1,311 dones.<sup>4</sup>

The servants of the Company also continued the old practice of distributing cash in monthly charity to sundry people.<sup>5</sup> The

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1. Grant of means of subsistence in general.
  2. Cotton's Memorandum, Appendix AA. p.231.
  3. See the report of the Preparer of Reports to the Committee of Revenue, P.C.R., 2 Sept., 1782, Range 68, vol.17.
  4. Acting Collector to C.R., 29 July 1782, P.C.R., 19 Aug., 1782, Range 68, vol.16.
  5. Wilkins to C.C.R., 20 May, 1771, P.C.C.R., 25 June, 1771, Range 67, vol.53. Wilkins' letter of 20 May 1771 gives the names of the beneficiaries and the amount of money they received. See infra pp.94-95.

total payment on this head amounted to Rs.4,678 in 1771-72.

The revenue-free lands were certainly very considerable in Chittagong; they were equal to five-eighths of its assessed lands. Therefore, they were definitely a great drain on the Company's territorial revenue of Chittagong. The revenue-free lands may also have lessened the value of the existing revenue-paying lands, as the former could have been rented to the cultivators on a relatively easier terms than the latter. But it may also be remembered that at a time when the functions of Government were confined merely to the collection of revenue, the lakhiraj grants provided certain very useful services to the rural communities.

The servants of the Company disturbed as little as possible the existing system of land management and revenue collection. Every year the band-o-bast or settlement of revenue was renewed with the various landholders at a ceremony called punya which was usually held in the month of July or August.<sup>1</sup> This was the time appointed for adjusting the accounts of the past year between the Government and the landholders and confirming or revoking the settlements according to their merits or otherwise. At this ceremony the landholders

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1. Elsewhere in Bengal the punya was held in the month of April corresponding to the first Bengali month Baisak.

would either appear in person or depute wakils [agents] to settle the accounts and renew their engagements. Unlike the other Districts there was no attempt at a valuation of each zamindari every year at the time of the punya.<sup>1</sup> The same revenues were realised from the zamindars year after year on the basis of the fixed jamabandi prepared in 1767.<sup>2</sup> As Collector Charles Bentley reported to the Committee of Circuit,

" Our hustabood is derived from an annual fixed tax from the same zemindars so that the only difference in the amount annually is a reduction from such zemindars' revenues whose lands are taken for the public service or which on proof are admitted to be struck off to loss. On the other hand an increase is brought on whenever new lands are cultivated and cleared but neither of these accounts have very materially made the amount of the hustabood differ of late." <sup>3</sup>

That there was no annual valuation of the zamindari<sup>1</sup>es and preparing of a hast-o-bud on that basis was due to the fact that the measurement of 1764 and the assessment that followed it was assumed to have enabled the Company to acquire a greater knowledge of the state of the lands and revenues of Chittagong than

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1. B.D.R.C., vol.I, Part II, p.276.

2. Ibid.

3. Bentley to C.P., 10 Aug., 1772, P.C.C., 3 Oct., 1772, Range 70, vol.15; B.D.R.C., vol.I, Part II, p.277.

in other parts of the Company's territories. The annual valuation of an alarming number of zamindaries was probably seen to be in itself an impossible idea.

The settlement was made with zamindars whose tenure was, as a rule, hereditary. If a zamindar was continuously backward in payment of revenue and failed to come to an agreement with the Government or if he refused to hold the lands, the Government kept the lands khas<sup>1</sup> and appointed an officer called a sazawal<sup>2</sup> to manage the zamindari and superintend the collections. Three such sazawals were appointed in 1771-72; Ramshankar Mukherji in the Nizampore Chakla and Ramnath Datta and Kanu Ram Chaudhury in the Banskali Chakla.<sup>3</sup> Ramnath Datta having been found to have embezzled a part of the collection was put in close confinement for the recovery of the amount.<sup>4</sup> The practice of letting out the lands to the farmers in supersession of the zamindars was not in vogue in Chittagong, though common in the other ceded Districts. The only exception was in the case of Musai Mahal. A farmer was appointed over "53 talocdars [taluqdars] for the easier and

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1. Management of estates and the collection of the revenue by the officers of Government, without any intermediate person between them and the ryots.

2. An officer specially appointed by Government to take charge of, and collect the revenues of an estate, from the management of which the zamindar had been ousted.

3. Bentley to C.C., 10 Aug., 1772, P.C.C., 3 Oct. 1772, Range 70, vol.15; B.D.R.C., vol.I, Part II, p.278.

4. Ibid.

more expeditious collection of the revenues arising from this mahal".<sup>1</sup> Being greatly oppressed by their farmer Muktaram, the taluqdars of Musai Mahal had complained to the Collector, requesting his dismissal and the nomination of one Masud Khan as their farmer, which the Collector did.<sup>2</sup>

The zamindars of Chittagong were thus maintained in their stations. In this respect they were more fortunate than the fellow-zamindars of Burdwan and Midnapore where a short-sighted policy, on the part of the servants of the Company, of letting the lands by public auction to the highest bidders, led to the ousting of the zamindars from land management and in their place, the installation of a band of adventurers - "men without fortune or character" as Verelst called them.<sup>3</sup>

The revenues were generally received by the tahsildars<sup>4</sup> on behalf of the Collector at the District head-quarter directly from the zamindars themselves.<sup>5</sup> Some zamindars, however, required particular inspection because of their recalcitrance and unwillingness to pay in time. Sazawals were sent to demand and make collections from them.<sup>6</sup> In 1771-1772, twenty-six sazawals

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1. Proceedings of the Committee of Circuit at Dacca, vol.IV, p.8.

2. Ibid.

3. Verelst, A View of the Rise, Progress and Present State of the English Government in Bengal, p.70.

4. Collector of public revenue.

5. Bentley to C.C., 10 Aug., 1772, P.C.C., 3 Oct. 1772, Range 70, vol.15.

6. Ibid.

collected revenue from 568 zamindars, the tahsildars receiving the major portion of the revenues from 920 zamindars at the sadar cutcherry.<sup>1</sup> The allowances of the sazawals were paid by the zamindars at a certain rate calculated on their revenues "as bring the amount to about Ducky Rs. 10,200 annually".

The revenues were collected by instalments on the basis of a kistbandi.<sup>2</sup> The settlements of the instalments of the revenue both as to time and amount were reached at the punya every year. Shortly after he had become Chief and Collector, Walter Wilkins informed the Controlling Committee of Revenue, out of ignorance and misunderstanding of its nature, that

" the kistbundy or monthly collection has hitherto been determined by custom, without any previous contract or agreement made in that behalf with the respective zemindars, and at each different season has been demanded such proportion of their annual bundibust [ band-o-bast] as has been deemed best calculated for the ease of the inhabitants and compleating their yearly payments".<sup>3</sup>

The committee held that the kistbandi had not been hitherto determined by custom and on a reference to the Chittagong Council's letter of 5 June 1761, pointed out that the usual practice had always been to reach an agreement with the zamindars

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1. Ibid.

2. Contract or agreement for the stated payments of the amount of revenue to be discharged at different times.

3. Wilkins to C.C.R., 20 May, 1771, P.C.C.R., 25 June, 1771, Range 67, vol.53.



every year.<sup>1</sup>

The following account<sup>2</sup> of the kistbandi of 1771-72 and the payments made on that basis by the zamindars is interesting in more than one way and helps to yield certain very useful information.

	Settled Kistbandi Cr. Rs.	Amount received Cr. Rs.	Fell short Cr. Rs.	Overplus Cr. Rs.
1771				
May, June July, August )	179,154	163,754	15,400	X
September	82,500	89,153	X	6,653
October	15, 400	63,420	X	48,020
November	104,500	53,450	47,039	X
December	116,600	67,001	49,598	X
1772				
January	17,600	27,988	X	10,388
February	10,505	11,221	X	715
	526,260	475,990	112,037	65,777
March	X	12,912	X	X
April	X	5,015	X	X
May	X	1,254	X	X
June	X	1,094	X	X
July	X	14,117	X	X
	526,260 <sup>3</sup>	510,382	112,037	65,777

1. Ibid.

2. Bentley to C.C., 10 Aug., 1772; P.C.C., 3 Oct., 1772, Range 70, vol.15; P.D.R.C., vol.I, Part II, p.282.

3. This also included the sair revenue.

Two important features of the kistbandi may be noticed. In the first place, the amount of kist was not evenly distributed throughout all months. It was much higher in the month of September than the average of the preceding four months and was highest in the months of November and December. Obviously, this was due to the fact that the harvesting season of the aus crop was in the month of September and <sup>that of</sup> the more important ~~one, that of the~~ aman crop was in November-December; when the cultivators were much better able to pay rent and the zamindars, to collect it than in any other season. "It is well known", wrote Bentley "that the zemindars secure the balance due from the tenants at this season".<sup>1</sup> So the kistbandi was adjusted accordingly.

Secondly, though the kistbandi expired in February and the new revenue year began in April, corresponding to the first Bengali month Baisak, the collections of the foregoing year extended up to July of the following year.<sup>2</sup> This gradual recovery of the balances explains why the punya was held in July or August and not in April as elsewhere. Wilkins attributed the reason of this delay to the "vulgar and fixed maxim" with the zamindars -

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1. Bentley to C.C., 10 Aug., 1772; P.C.C., 3 Oct., 1772, Range 70, vol.15; B.D.R.C., vol.I, Part II, p.281.
  2. Wilkins wrote to the Controlling Committee of Revenue on 20 May 1771:- "It has been an invariable custom with my predecessors in the Collectorship of this Province to prolong the collections of the foregoing year (ending the 30th April) till the pooneah held in the month of July in the succeeding [year]". - P.C.C.R., 25 June, 1771, Range 67, vol.53.

" to withhold as much of their respective revenues as possible lest the facility which would otherwise be found in the collections should incline Government to impose additional taxes in their grounds, and this opinion has been so deeply impressed by the policy of the Moorish Government that a series of years under the dominion of the English will be insufficient to erase it ". <sup>1</sup>

If at the end of this period it was found that the balance was a sizeable one and no valid causes existed to justify it, the usual practice was to confine the zamindars for the recovery of the amount. For instance in the year 1770, the Collector confined Manowar Chaudhury who "stood indebted in the sum of eight hundred Rupees".<sup>2</sup> During his confinement, he had to sell a part of his charity lands to one Abdur Rahman to raise the sum he owed to the Company and obtain his release.<sup>3</sup> In 1770-71, a zamindar named Brajaballab, found in arrears of a large sum of Rs. 2,493 escaped, however, more lightly. He was also the Company's dalal<sup>4</sup> at Lakshmipore factory in Noakhali.

" The importance of this man's employ at the aurung mentioned", reported Wilkins to the Controlling Committee of Revenue, "made me think it expedient

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1. Wilkins to C.C.R., 25 Sept., 1771, P.C.C.R., 5 Dec., 1771, Range 67, vol.53.

2. Bentley to C.C.R., 29 April, 1772, P.C.C.R., 1 June, 1772 Range 67, vol.54.

3. Ibid.

4. An agent between buyer and seller, a broker.

to observe a greater degree of delicacy towards him than would otherwise have been requisite, lest calling him hither in person might in any degree have impeded or proved detrimental to the prosecution of the investment provision there".<sup>1</sup>

The sources are silent whether confinement was attended with physical torture. But physical torture being almost an inseparable part of confinement and also being a recognised practice for realising revenues from defaulting zamindars in that century, the possibility of its having been used certainly cannot be ruled out.

The practice of confining defaulting zamindars often did more harm than good to the Company, for it was found that while the zamindar remained confined, his collections remained suspended. The result was a greater loss to Government than if the zamindar had been left free. Nor did holding the lands khas work more satisfactorily, for the sazawals were usually found guilty of oppression, corruption and high-handedness. Therefore the Collectors were more inclined to seek to realise the balances with the kists of the ensuing year, if it appeared feasible. Thus when Asad Khan and Shafi Nazir Khan fell into balances of Rs.508 and Rs. 526 respectively in 1771-72 they were allowed by the Collector to continue to hold their lands on condition of clearing up the debt with the first kist of the

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1. Wilkins to C.C.R., 5 Sept., 1771; P.C.C.R., 5 Dec., 1771, Range 67, vol.53.

following year.<sup>1</sup>

Any large scale sale of zamindaries for the recovery of the arrears of revenue was a rare phenomenon in the first decade of the Company's administration. Lands were put to sale only as a last resort. One reason for this may well have been that sale too often failed to achieve the desired object: in 1770-71, six small zamindaries were sold and the Company had to incur a loss of Rs. 462 from the sale.<sup>2</sup>

There was provision for the abatement and cancellation of the revenue demand when natural calamities like drought and flood, and encroachment of the sea and rivers occurred. On complaint of a loss of revenue on account of any of these accidental factors, by the zamindars, an amin was sent to verify it and bring a report of the extent of losses; and abatement or exemption, partial or complete was granted on the merits of

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1. Bentley to C.C., 10 Aug., 1772, P.C.C., 3 October, 1772, Range 70, vol.15; B.D.R.C., vol.I, Part II, pp.278-279.

2. Wilkins to C.C.R., 25 Sept., 1771, P.C.C.R., 5 Dec. 1771, Range 67, vol.53. The loss arose from the sale of the following six zamindaries:-

				Rs.
zamindari of Salabat Khan	sold to Eshah Khan			44/0/1.
"	" Nur Muhammad	"	" Fateh Muhammad	239/6/5.
"	" Hamza	"	" Bhowani Charan	0/7/4.
"	" Nazir Rahmat	"	" Rajballabhan	66/6/6
"	" Ludi Jalil	"	" Abdur Rahman	15/7/0
"	" Needy	"	" Deby Charan	97/1/6

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Rs. 462/12/8

the individual case.<sup>1</sup> Desertion of lands by the ryots was also a good plea for claiming deduction of revenue.<sup>2</sup>

From the foregoing survey of the revenue system of Chittagong in the first decade of the Company administration it is evident that it was a continuation of that of the Nawabs. The initial difficulties of the servants of the Company were enormous. They had been asked to deal with a subject of which they had no previous experience.<sup>3</sup> They had no knowledge of the

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1. On 2nd April 1762, a dreadful earthquake damaged "large tracts of lands with several towns in many parts" of Chittagong. The Chittagong Council at once sent persons "to take a careful survey of such lands, that they may form a judgement, what deductions it may be proper to make in the revenues for the relief of the distressed inhabitants." B.P.C., 17 May, 1762, Range 1, vol. 34. In 1770-71, the taluqdars of Rasulnagar were exempted ~~Rs.~~ 1,900 when on an enquiry it was found that "the grounds had been washed away and overflowed by the sea making the lands uncultivated". P.C.C.R., 5 Dec., 1771, Range 67, vol. 53.
  2. For example, the ryots of <sup>Zamindars</sup> Eriguram and Sitaram deserted the lands; and therefore, they were granted exemption. P.C.C., 3 Oct., 1772, Range 70, vol. 151.
  3. The method of keeping the revenue accounts appeared so confusing to them that they thought it was deliberately kept in that way to put them into trouble, and wrote to Fort William:  
 "The villainous intentions of those people that had the management of the revenues here before, in endeavouring to secretee [sic] from us, and make as intricate as possible whatever they could, has delayed it [preparation of a revenue account] so long".

See B.D.R.C., vol. I, Part II, p. 167.

customs and institutions of the District. They were often misinformed. In their natural ignorance they very wisely decided to continue the existing system. But they revitalised it and made it more vigorous and effective than ever before. If improvement of the figures of collection without taking recourse to oppressive means, is any criterion of a successful revenue administration - in the eighteenth century, collection appears to have been the only criterion - the first twelve years of the Company administration of Chittagong must be regarded as a tremendous success. The average annual collection of revenue in this period amounted to more than four and a half lakhs of rupees whereas "the subahdars of Bengal seldom received more than two hundred thousand rupees revenue" a year.<sup>1</sup>

The figure of collection was more than doubled. This meant that the zamindars had to pay much more to the Company than they had ever paid to the native Government. The Company followed the policy of trying to realise the rightful dues of the Government. As has already been seen, they did not enhance the pargana rate, nor did they add additional cesses and imposts. They were perfectly justified in demanding the legal dues of Government. Whether in the long run they were wise to demand full payment is less certain. In the preceding period the zamindars had not only evaded paying half the demand of Government but had also enjoyed a considerable quantity of concealed lands.

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1. H. Verelst, A View Of the Rise, Progress and Present State of the English Government in Bengal, p.74, footnote.

Now they had not only to meet the demand of Government in full but also to surrender a portion of the concealed lands. As a result, the zamindars were forced to increase the pressure upon the ryots. They were also denied any opportunity of capital formation, whence the proverbial poverty of the Chittagong zamindars under the Company administration.

The causes of the success of the servants of the Company in the collection of revenue are not far to seek. In the fast declining state of the Mughal administration, the Country Government had lost the capacity to ensure law and order, and due to mismanagement, political instability and the insecurity that proceeded from it, they had lost the power to enforce collections. The Company provided fair security against external invasion and internal oppression, and they had the capacity to enforce collection. Moreover, whereas the late Mughal governors' main desire had been "to amass to themselves what they could, without one single thought of improving further than what they themselves should reap", in Harry Verelst at least the Company had a servant whose wise and cautious steps in the early years of the administration of Chittagong ensured a success for the Company. Lord Clive rightly gave his unreserved praise to Verelst for his devotion to the cause of the Company.<sup>1</sup>

The Company's administration of Burdwan, Midnapore and Chittagong has been described as providing plenty, content,

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1. Clive to the Court of Directors paying an excellent tribute to his character and recommending his appointment as Governor; L.R., 30 Sept., 1765, vol.7.



population and increase of revenue without increase of burden.<sup>1</sup> The above analysis does not permit of such unqualified praise. Yet it is clear that when contrasted with the Diwani lands, Chittagong and the other ceded Districts presented a more pleasing scene. For, unlike the Diwani lands where forces of disorder and chaos were let loose after 1765, in the ceded Districts the administration was orderly and efficient, the machinery of collection humane, the state of revenue collections satisfactory, balances nominal and oppression little felt. The setbacks of the earliest years at Burdwan led the Court of Directors to declare that their servants were unfit to conduct revenue work. The marked improvements of the revenues of the ceded Districts that followed after 1764, contrasted with the chaotic state of the Diwani lands led them very soon to change their opinion.<sup>2</sup> That process of directly associating the servants of the Company with the revenue administration of Bengal which started with the introduction of Supervisors in 1769 and culminated in the decision of the Court of Directors "to stand forth as Diwan and by the agency of the Company's servants to take upon themselves the entire care and management of the revenues" was

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1. D.N. Banerjee, Early Land Revenue System in Bengal and Bihar, vol.1, p.50.
  2. Despatches to Bengal, 30 June, 1769, para.13, vol.4; N.K. Sinha [ed.], Fort William - India House Correspondence, Vol.V, pp.211-212.

prompted by the admitted success of the servants of the Company in the ceded Districts.<sup>1</sup>

Between 1761 and 1772 the local administration of Chittagong consisted of a Chief and Council and the official designation of Chittagong was 'factory'. This nomenclature was in keeping with the commercial character of the organisation of the Company's government.<sup>2</sup> The affairs of the Company in Chittagong had two principal aspects: the management of revenue as jagirdar under the Nawab of Bengal and the provision of the 'investment' of the Company in its capacity as a trading body. The Company placed as much emphasis on the importance of developing its trade and commerce in Chittagong as on the improvement of the revenues. Immediately after the assumption of the

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1. Verelst in his A View of the Rise, Progress and Present State of the English Government in Bengal, writes that in 1765 that Fort-william authorities

"very wisely determined to assume the slow but certain conviction of experience for their guide, giving their first attention to those provinces, the revenues of which had been subject to the administration of Europeans from the first cession of these lands by Meer Cossim in 1760. The event corresponded to their views. In the year 1769, the condition of those last mentioned provinces formed so striking a contrast to the other parts of Bengal, where the oppression of the ancient Government was universally felt, that foreigners as well as natives began to wish for a more extensive reformation". pp.74-75.

2. The early nomenclature of the Company official transacting its trade and commerce was 'factor'. A trading station with a number of factors as its residents was known as a 'factory' which was administered by a Chief and Council of factors. A group of factories made a 'settlement' which was governed by an Agent - later on known as Governor in Fort William and Fort St. George - and a Council.

administration of the District in 1761 they proceeded to establish a factory in Chittagong with this aim in view. Originally the Chittagong Council consisted of three members including the Chief. In view of the expectation that substantial improvements would soon take place both in revenue and in trade and manufactures two additional members were appointed to the Council in 1763.<sup>1</sup> By the end of 1770 the total strength of the Council was, however, reduced to two and in 1772, the Chief was <sup>not</sup> the only man in charge of all the affairs of the Company in the District. This reduction was necessitated by the fact that the trading aspect of the Chittagong factory did not flourish as much as was expected. In 1761, Verelst and his Council found that the cotton goods of Chittagong, the only item of commerce, were of very "indifferent" quality.<sup>2</sup> They enjoined upon the weavers to produce cloth according to specification.<sup>3</sup> Within a short time, this improved the quality of cotton goods but lowered the volume of manufacture. Indeed it was found very difficult by 1766 to procure a respectable quantity of commodities for the Company's 'investment' trade.

The servants of the Company were also personally at a great disadvantage. The commercial backwardness of Chittagong afforded little opportunities to them to make money from a profitable and flourishing inland trade. This was the reason

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1. L.R., 19. Dec., 1763, vol.6.
  2. B.L.R.C., vol.I, Part II, p.149.
  3. Ibid., p.161.

why they did not like to stay long at Chittagong and why there were frequent changes of person<sup>n</sup>al in the administration. The only isolated instance of a servant carrying on private trade was Walter Wilkins, who is found in 1771 to trade in salt, that too, not on a large scale and for a single season.<sup>1</sup> To a large extent the success of the servants of the Company in the revenue administration and collection was due to the fact that they were not both traders and administrators. They had no private trade of their own to distract their attention from the administration of the Company's affairs.

Besides the management of the factory and the revenues, the Chief and Council had also to conduct the administration of civil and - in their capacity as faujdar of a frontier District - criminal justice,<sup>2</sup> Generally for administrative convenience, one member of the Council was placed in charge of one or more branches of administration, depending on the standing strength

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- A. P.C.C.R., 1 April, 1771, Range 67, vol.53; P.D.R.C., vol.I, Part II, p.272.
2. "In the administration of criminal justice, the Chief was invested with the superintendence of the Foujdari jurisdiction. To the Foujdar it belonged to pronounce the future, or judgement, and this was submitted, in course, to the Naib Nazim for confirmation. When the orders of the latter had been received, it remained for the Chief to see those orders executed. The Chittagong records show that on certain occasions, when the order from Murshidabad enjoined the infliction of such penalties as mutilation or impalement, the Resident [?] was tempted to procrastinate, awaiting advice from his superiors at Fort William, before proceeding to extremeties".  
Firminger, Introduction to the Fifth Report, Vol.I, p.cxxiii.

of the Council; but the responsibility was always collective. The Council was a deliberating body, consulting <sup>on</sup> matters of day-to-day administration, taking decisions, formulating policies, adopting resolutions and corresponding in their joint capacity with the superior authorities at Fort William.

The Chief, while himself heading a particular branch of administration as one of the members of the Council, appears to have been responsible for overall supervision ~~of~~ the affairs of the Company and control over the members of the Council. Conflict of opinion on matters of policy of administration and power and authority of the Chief in relation to the members, was not infrequent. On one such occasion in 1766, the Governor and Council thus defined the power of the Chief:

" The Chief of a subordinate [factory] has a right to superintend~~ent~~ every office, hear all complaints, enquire into causes, preside at the Cutcherry, whenever he thinks proper and hear and determine such causes as may be brought before him - also to give such orders as to him shall appear immediately necessary, to put a stop to any irregularities or misconduct in the Heads of the Offices - which orders must take place until a Council can be assembled when the same should be laid before them for their decision". <sup>1</sup>

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1. B.P.C., 16, June, 1766, Range 1, vol. 39.

On a similar occasion of dispute in 1769, the Governor and Council greatly increased the authority of the Chief by a ruling that

" whatever directions the Chief may think proper to issue for the better regulating and conducting the Company's business under his management or for explaining any matters he may think necessary to enquire into in his Superintendence of the several Departments, are to be implicitly obeyed".<sup>1</sup>

Before 1766 there was no hard and fast rule that the Chief should always hold the charges of the revenue collection himself. Whoever held it was styled Collector. Thomas Rumbold was Collector in 1761.<sup>2</sup> In a Consultation of 31 March 1766, the Governor and Council decided that the revenue of the District must be the special responsibility of the Chief and accordingly asked the Chief to keep it under his immediate direction in future.<sup>3</sup>

The supreme control of revenue management of Chittagong and the other ceded Districts was exercised by a Committee of New Lands formed in the month of January 1761, meeting once in each week and presided over by the Governor of Fort William himself, until November 1765, when the functions of the Committee were taken over by a Collector-General.<sup>4</sup> He was

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1. B.D.R.C., vol.I, Part I, p.31.

2. Wilkins to C.C.R., 5 Sept., 1771; P.C.C.R., 5 Dec., 1771, Range 67, vol.53.

3. B.P.C., 31 March, 1766, Range 1, vol.39.

4. The Committee of New Lands was formed in January 1761, according to the instructions contained in paras.96 and 97 of the Despatches to Bengal, 1 April, 1760. Previous to the formation of this new Committee, there had been a Committee of Lands, appointed on 21 September 1758 for the management of the Company's lands at Calcutta and 24-Parganas.

appointed for the purpose of controlling the collections of the ceded Districts and made answerable to the Governor and Council for his actions. The acquisition of the Diwani by the Company in 1765 had no immediate effect on the administration of the ceded Districts. "The executive organised at Murshidabad for the collections of the revenues in what is now known as the 'Diwani portion' had no jurisdiction in the three districts of Chittagong, Burdwan and Midnapore, for the possession of which the Emperor Shah Alam had granted a separate farman, confirming thereby the past acts of Mir Qasem and Mir Jafar."<sup>1</sup> It, however, appears that the Select Committee at the Fort William whose special responsibility was the revenue of the Diwani lands, overshadowed the Governor and Council with regard to the management of the ceded Districts for a while. As a result of the distribution of the functions of administration between the Select Committee and the Governor and Council in 1767, management of lands obtained prior to 1765 was left exclusively with the Governor and Council.<sup>2</sup> With the creation of the Controlling Committee of Revenue at Calcutta in March 1771, Chittagong and the other two ceded Districts passed under their control.<sup>3</sup> Both the ceded Districts and the Diwani portions of the Company's territories came under the direct control of a

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1. Firminger, Introduction to the Fifth Report, vol.I, p.clix.

2. N.K. Sinha [ed.] , Fort-William - India House Correspondence vol.V, p.278.

3. P.C.C.R., 1 April, 1771, Range 67, vol.53.

single authority at Calcutta, the Council of Revenue, otherwise known as the Board of Revenue from October 1772. Here thus came to an end the distinction between the two acquisitions.



# Appendices to Chapter I.

## A.

A list of the different parganas allotted for the payment of the 'Christians' engaged in the protection of the forts at Chittagong.<sup>1</sup>

Name of Parganas	Amount of revenue			
	Rs.	as.	gs.	cs.
" Folda-Colly	13658	11	10	3
Beckerampore	17802	4	9	2
Nierpore	2074	7	13	0
Allepsing	190	7	0	0
Sampore	266	8	2	3
Outersapore	382	15	10	0
Cher Guagachee	61	8	17	0
Singor	477	0	4	3
Sunkdah	381	0	0	0
Pescoshe	1202	13	13	3
Jaingour Nagore	495	13	1	3
Kiderpore	332	11	0	0
Pescoshe Zem	28	15	10	0
Mahmud Tookey				
Cutt-Chuckra	361	15	17	3
Sonergong	170	1	15	3
Inaut Nagore	41	7	0	0

1. H.M.S., vol. 47, p. 85.

Name of Parganas	Amount of revenue			
	Rs.	as.	gs.	cs.
Cutterah-Booh	308	- 14-	9	- 0
Cheun-Purtab	80	- 15-	12	0 0
Cautie-Poor	34	- 0-	0	- 0
Sera-Ozian	1000	- 14-	5	- 3
Beonny-Chung	474	- 15-	10	- 0
Bowal	6	- 0	- 0	- 0
Muchy-mebah	22	-13-	14	- 3
Ozerat-Pore	2226	- 13-	0	- 0
Inar-ayanpore	3022	- 13-	14	- 3
Beerall	2800	- 0-	0	- 0
Chunderdeep	79	- 10-	1	- 2
Justenegur	749	- 12-	16	- 0
Beer Mohun	138	- 8-	14	- 3
Nooralapore	229	- 1-	4	- 0
Gopacil-Poore	117	- 15-	10	- 0
Parcil	11	- 0-	0	0 0
Amirpore	2	- 7-	2	- 0
Dooletpore	115	- 2-	0	- 0
Mordee-Poore	21	- 0-	0	- 0

Rs.

49,421 -10- 19 - 2.

35 Pergunnahs. "

## B.

Account of public charity for the month of April, 1771.<sup>1</sup>

	Rs.
Daily charity at Rs.2 per day	60
Darogah to distribute daily charity	6
3 Portuguese <u>padres</u> <sup>2</sup>	30
<u>Fakirs</u> <sup>3</sup> and <u>rozinadars</u> <sup>4</sup> :-	
Syed Ali fakir	4
'Sungut' Baksh	1/14
Ramshankar Takur	5
Kazim Mufti	15
'Ectar' Shah and Nizam Shah fakirs	6/8
Golam Muhammad and ten other fakirs	10
Shaikh Sanaullah rozinadar	29/8
Pir Ahmed "	22/2
Asaduddin and 4 other razinadars	27/10/6
Ashruff, Kazim and 8 other "	9/ 3/6

1. Collector Wilkins to C.C.R., 20 May, 1771, P.C.C.R., 25 June, 1771, Range 67, vol.53.
2. Missionaries or clergymen.
3. Religious mendicant who wanders about the country, and subsists upon alms.
4. Poor or religious persons receiving daily allowance or pension.

	Rs.
Hafisah Banoo and 10 other razinadars	7/6
Sakinda Banoo and 3       "       "	7/6
Nasarullah and Karamullah       "	4/14/8
Shaikh Faizuddin and 7 other       "	77/7
Syed Burhanuddin and 7       "       "	29/8
	<hr/>
	Rs.       353/7/8
Yearly repairing charges of three	
Portuguese churches paid to the	
padres in April, at Rs. 60 each	180
	<hr/>
	533/7/8

## Chapter II

### The Chakla System of 1773-74

The decision of the Court of Directors in 1772 "to stand forth as Diwan and by the agency of the Company's servants to take upon themselves the entire care and management of the revenues" of Bengal was immediately followed by important changes in the revenue administration of the province. The office of the Naib-Diwan of Bengal was abolished and the administration ~~of the~~ of the internal government of Bengal committed to English agency. The Supervisors were reintroduced under the new designation of Collectors and a native diwan was appointed to each District as a check upon the Collector.<sup>1</sup> The Khalsa<sup>2</sup> was transferred from Murshidabad to Calcutta; the existing Controlling Councils of Revenue were dissolved, and a Council of Revenue, otherwise known as the Board of Revenue was constituted at the Presidency town.

These changes, however, did not disturb the functioning of the existing machinery of revenue administration in Chittagong for they were completely in accord with ~~the new arrangement. it~~. From the date of the acquisition of Chittagong, the English agency had managed not only the revenues of the District but also its civil and criminal justice. The Chief of Chittagong

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1. P.C.C.R., 14 May, 1772, Range 67, vol. 54.

2. The exchequer; the office of Government in which the business of the revenue department was transacted.

had been styled a Collector in his revenue capacity, and assisted by a native diwan in revenue affairs. The Naib-Diwan of Bengal had no jurisdiction over Chittagong and the Collector knew of no intermediate authority between him and the Fort William Council.

On 14 May 1772, Warren Hastings appointed a Committee of Circuit to tour the various Districts of Bengal and to form a new land revenue settlement.<sup>1</sup> Two principles were laid down for the guidance of the Committee — they were to farm the lands and to do so on long leases of five years.<sup>2</sup> The assumption was that action on these principles would display the actual revenue-paying capacity of the lands of Bengal. The Collectors were therefore asked to invite tenders for each pargana of their Districts, to furnish the Committee with all the relevant information on the current state of their revenues and to express their opinion on the "expectations to be entertained from settling the revenue on the intended plan."<sup>3</sup>

When Charles Bentley, the Collector of Chittagong, was told of the new plan and asked for his comments he showed little enthusiasm and some distrust of the Committee's proposals.<sup>4</sup> He did not think that putting up the parganas to farm would either reveal the real resources of Chittagong or increase the

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1. P.C.C.R., 14 May, 1772, Range 67, vol. 54.

2. Ibid.

3. Proceedings of the Committee of Circuit at Krishnagar and Kasimbazar, vols. I, II and III, [in one volume], p. 46.

4. Bentley to C.C., 29 Aug., 1772, P.C.C., 3 Oct., 1772, Range 70, vol.

the revenues. He pointed out how anomalous was the state of landholding in Chittagong, where the chaklas<sup>1</sup> and parganas subsisting during the government of the Nawabs had since lost all their territorial and fiscal significance.<sup>2</sup> This would clearly make it impracticable to use the pargana as the basis for farming settlement. In 1764-67 the zamindari lands had "been thrown into a general measurement without any distinction of place and entered as so many dones of ground upon our histebood at a certain annual fixed rate."<sup>3</sup> He did not conceal that "much land has been secreted", that the measurement attempted in 1764-67 had been too favourable to many zamindars, and that Government neither knew how much land had been concealed so as to avoid revenue payment, nor how much the ryots paid to their zamindars over and above what the latter paid to Government. But he did think that it would be very difficult to reform this situation by a system of public auction alone.<sup>4</sup> Why he thought so he set out at a later date in the following manner:<sup>5</sup>

"It is not long since that the Hon'ble Company expressed their surprise at the small increase of the Chittagong revenue during the period we have so long had possession. Mr. Wilkins, in consequence, took some pain in explaining the state of the province and the large alienations of the revenues by charity grants and the evident ~~basic~~ fallacious and partial measurements of the lands. But, in fact,

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1. Generally, a large division of a country comprising a number of parganas. In Chittagong the term had been indiscriminately applied to small revenue sub-divisions. See Bentley to C.C., 11 Nov., 1772, P.C.C., 18 Nov., 1772, Range 70, vol. 15.
  2. Bentley to C.C., 29 Aug., 1772, P.C.C., 3 Oct., 1772, Range 70, vol. 1.
  3. Ibid. 4. Ibid.
  5. Bentley to C.R., 10 July, 1773, B.R.C., 17 Aug., 1773, Range 49, vol. 41.

there were many other obstacles and impediments of a nature equally prejudicial to the interests of Government.

In the confused and disjointed state of the Chittagong lands not a chucklah or pergunnah stood entire. Of the land-holders some payed to the sudder, some to a sauzawaul appointed for this purpose. With the districts of one man in five or six or perhaps more places it must have been utterly impossible for any Collector whatever to ascertain the true and real collection of any one zamindar's district or pergunnah: had detection been successful in one part the arts of the land-holder would lay it to some error of another part of his zemindary; the measurement renewed would not only have been expensive but of little or no use had the Collector himself not been present; for venality would have made the same progress as in the last measurement. The point Government has hitherto not gained, is a knowledge of the actual collection from the riotts throughout the province, and how much they exceed the established one paid to Government.— By such information only of the abilities of tenants, assessment can be formed with precision and equity. The secreted lands are without doubt considerable and are in fact the lands of the state...."

Instead of leaving matters to the operation of market ~~forces~~ Bentley therefore suggested a more active effort by the state to discover the true state of the District. He proposed first of all that the Committee of Circuit should begin by dividing Chittagong into nine new, compact revenue zones, or chaklas as follows:<sup>1</sup>

1. Chakla Nizampore<sup>2</sup>:- "South of Fenny [Feni] river, Eastside Cittacoon [Sitakund] Hill. West the Sea and North Burrah Coomareah Nullah [Bara Kumira Nala]."

2. Chakla Bhatiyari<sup>3</sup>:- "South of Burrah Coomareah Nullah, E and North E of the great Sea, Southeastward of the Hills and north of Cornfully [Karnafuli] River."

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1. Bentley to C.C., 29 Aug., 1772, P.C.C., 3 Oct., 1772, Range 70, vol. 15

2. This included the present thana of Mirsarai and the greater part of Sitakund thana. For the location of this and other chaklas see the map, infra, p. 360.

3. The smallest of the nine chaklas, it consisted of the narrow strip of land lying between the Bay of Bengal and the South Sitakund Hill, forming about one third of Sitakund thana and the whole of the Double-moorings



3. Chakla Aurangabad:-<sup>1</sup> "West and North of the River Cornfully and Hatteah Nullah, E:ward of the Hills behind Cittacoon. South of Fenny."
4. Chakla Noapara:-<sup>2</sup> "East of Hatteah Nullah, N: of Cornfully River, West and South of Hill."
5. Chakla Rangunia:-<sup>3</sup> "E. of the West Hills, W: of the East Hills, S:ward of the Hills to the North, and North of Searmy Nullah [Sirmai Nala]."
6. Chakla Chakrasala:-<sup>4</sup> "South of Cornfully — W. of the Hills, East of Chawncolly [Chankhali] and Cuanjah and Cornfully Nullahs — N. of Sunknuddy [Sangu] River."
7. Chakla Dohazari:-<sup>5</sup> "S. of Sunknuddy River. Eastward of Banscolly [Banskhali] Hills, W; of the Eastward Hills, North of the Sea."
8. Chakla Banskhali:-<sup>6</sup> "West of the Hills, E. and North of the Sea, S;ward of the Sunknuddy River."
9. Chakla Deang:-<sup>7</sup> "West of the Cuanjah and Chawncolly Nullah, East and Southward of Cornfully and great Sea and North of Sunknuddy."

On the basis of the jama of 1772-73 Bentley calculated the approximate amount of revenue of the respective chaklas

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1. This chakla comprised roughly the present thanas of Kotwali, Panchlaish, Hathazari, and Fatikchhari. Aurangabad is now a suburban industrial centre immediately to the north of Chittagong town.
  2. This appears to have comprised the whole of the modern Raujan thana. Noapara is mentioned as a pargana of Sarkar Islamabad in the Ain-i-Akbari ( Vol.II.,p.152 ).
  3. This corresponded to the modern Rangunia thana.
  4. This comprised the whole of Boalkhali and the greater part of Patiya thanas. Chakrasala is now a village, about two miles south of the Patiya thana headquarters.
  5. This comprised the whole of the Satkania thana and part of Chakaria and Ramu. The region to the south of Dohazari chakla was not included in any of the nine chaklas.
  6. This coincided with the area of Banskhali thana.
  7. This probably comprised the whole of Anwara thana and the north western part of Patiya. Deang is also referred to in the Ain-i-Akbari(vol.II.,p.152) as a pargana of Sarkar Islamabad.

as follows:-<sup>1</sup>

Nizampore	Rs.103,000	Chakrasala	Rs.35,000
Bhatiyari	Rs. 30,000	Dohazari	Rs.55,000
Aurangabad	Rs. 70,000	Banskhali	Rs.35,000
Noapara	Rs. 56,000	Deang	Rs.50,000
Rangunia	Rs. 12,000	<hr/> Total Rs.446,000	

Having thus divided the District into suitable zones Bentley suggested that the Committee should appoint farmers to them. The Collector should furnish the farmers with full information from the hast-o-bud as to what quantity of land each zamindar held in each chakla.<sup>2</sup> The farmers should be duly authorised to probe for and appropriate to themselves the overplus of land which did not stand in the hast-o-bud.<sup>3</sup> A Government establishment consisting of amins and muharrirs [clerks] should be attached to each chakla to keep accounts of the receipts of the farmers from the ryots and report to the Collector the quantity of concealed lands discovered by the farmers. As "persons superintending this office should be people of some character and above the common level", a good salary should be paid to them.<sup>4</sup> The Collector should undertake frequent tours in the mofussil and keep a vigilant eye over the proceedings

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1. Bentley to C.C., 28 Sept., 1772, P.C.C., 3 Oct., 1772, Range 70, vol.15; also Proceedings of the Committee of Circuit at Dacca, vol.4, p.14.

2. Bentley to C.C., 29 Aug., 1772, P.C.C., 3 Oct., 1772, Range 70, vol.15.

3. ~~Bentley~~ Ibid.

4. Bentley to C.C., 11 Nov., 1772, P.C.C., 18 Nov., 1772, Range 70, vol.15.

of the farmer and the Government officers attached to each chakla.<sup>1</sup> "By these means", Bentley hoped, "the Company in a short time would come to the knowledge of such lands secreted as have hitherto by collusion been kept from public notice."<sup>2</sup> Furthermore, the records kept by the officers would enable the Company to get a knowledge of the true collections of revenue from the ryots. And finally,<sup>3</sup>

"this will put our hustebod into a different form making each chuckla distinct specifying the number of zemindars attached to it, the measurement of their lands as well as the nizut /nij-jot/ and charity lands and the total annual revenue of such chuckla."

Bentley's suggestion for dividing Chittagong into nine chaklas appeared to the Committee of Circuit at Dacca to be sound and sensible. They observed that though the proposed chaklas were irregular in point of size and extent of revenue, they were very judiciously arranged in that they were plainly distinguishable from one another, with clear natural boundaries.<sup>4</sup> But, since they did not feel qualified to approve of it without authority from the Council of Revenue, they referred the question to them with the following remarks :-<sup>5</sup>

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1. Bentley was the first Collector to have suggested official tours into the interior of the District and also himself to have undertaken such a tour.
  2. Bentley to C.C., 29 Aug., 1772, P.C.C., 3 Oct., 1772, Range 70, vol. 15.
  3. Ibid.
  4. P.C.C., 18 Nov., 1772, Range 70, vol. 15.
  5. Ibid.

"The undistinguished manner in which the collections have been made at Chittagong must certainly have occasioned great perplexity and obscurity in keeping the Bengal accounts and also afforded room for collusions between the mutsuddies and zemindars to the detriment of Government. The division proposed by the Collector will doubtless tend to obviate these evils, for certain limits being prescribed for certain portions of the collections the accounts thereof may not only be clearly kept and elucidated but all secessions and alienations contained within those limits may be easily traced and discovered."

When the Council of Revenue met on 8 January 1773 to discuss Bentley's proposal, the first year of the quinquennial settlement was on the point of elapsing. They decided to postpone the settlement of Chittagong till the beginning of 1180 B.S. [1773-74] and further resolved that "the lands shall be let for only four years, so as the leases may fall <sup>on 27</sup> at the same time with those in the other Eastern Districts of Bengal."<sup>1</sup> They otherwise accepted Bentley's plan and authorised him to carry it into execution and to receive proposals for farming the nine chaklas for a period of four years to commence from the 1st Baisak, 1180.<sup>2</sup> The farmers should enjoy whatever quantity of secreted lands they discovered, revenue-free during the term of their lease, but they must report all discoveries of these lands immediately to the Collector and apply for pattas<sup>3</sup> from him to put them in possession of these lands.<sup>4</sup> If any farmer should be found to possess such lands without a patta from the

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1. B.R.C., 8 Jan., 1773, Range 49, vol. 38.

2. Ibid.

3. Document specifying the conditions on which the lands are held.

4. B.R.C., 8 Jan., 1773, Range 49, vol. 38.

Collector, he would be obliged to pay revenue for them to the Government.<sup>1</sup> The Collector was asked to establish an amini daftar at the sadar cutcherry "solely for the purpose of registering the pottahs and examining the state and quantity of the secreted lands."<sup>2</sup> The farmers must allow the officers attached to each chakla to take note of their revenue accounts and by no means make any secret collections.

The other terms and conditions of the settlement were the same as those of the quinquennial settlements of the other Districts of Bengal concluded by the Committee of Circuit. That is to say, the amount of revenue payable by the farmers to the Government would be fixed and determinate. No charges on account of the cost of collection of revenue would be allowed. The farmers were to collect from the ryots "the original jumma of the last and foregoing year" and the established abwabs, and no more. A heavy penalty was to be imposed for improper exactions. If the same offence was repeated, the lease would be cancelled. They must not usurp any lands lawfully granted as revenue-free or make any new revenue-free grants. The ryots should be given dakhila or receipts for their payments and nazrana, seedah or any other perquisite must not be demanded from them. The farmers should adjust their kistbandi with the ryots according to the fasalbandi or the season of the harvests and not make untimely demands on them.

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1. Ibid.

2. Ibid.

On receiving the approval of the Council of Revenue, Bentley proceeded to divide Chittagong into the nine proposed chaklas. He personally supervised the work and made a circuit of the District "to forward the success of the division proposed as well as to gain a more competent knowledge of the state of the revenue in the pergunnahs...."<sup>1</sup> By February 1773 the chaklas had finally come into being; the terms and conditions of the new settlement had been duly advertised; and the new Bengali year was fast approaching. But no proposals for farming the chaklas were forthcoming from any quarters. Bentley now proposed to the Council to appoint sazawals and make khas collections.<sup>2</sup> The Council pointed out to him that they had had very sad experience of that method in the past; it was usually attended with embezzlement of revenue by sazawals and oppression of the ryots.<sup>3</sup> They asked him to continue his efforts to obtain proposals for settling the lands on the farming system.<sup>4</sup>

After Bentley had failed to obtain any proposals to farm the chaklas, John Reed, a senior member of the Council, offered his services to complete the settlement of Chittagong.<sup>5</sup> The Council accepted his services and gave him absolute authority to determine the settlement. To forestall any conflict of

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1. B.D.R.C., vol.I., part II.,p.294.

2. Bentley to C.R., 13 Feb.,1773, B.R.C., 23 March,1773, Range 49, vol.38.

3. B.D.R.C., vol.I.,part I.,p.83; B.R.C.,23 March,1773, Range 49, vol.38.

4. Ibid.

5. B.R.C., 26 March, 1773, Range 49, vol.39.

jurisdiction between him and the Collector, the Council informed him that<sup>1</sup>

"As it was a rule observed by our President and other members of the late Council [i.e. the Committee of Circuit] to leave to the Chiefs and Collectors the exercise of their usual authority and the management of the business of their respective stations in its common detail, you will also be pleased to observe this rule with respect to Mr. Bentley the Chief and Collector of Chittagong."

Why did Bentley fail to secure any proposals for farming the chaklas ? The plain answer is because the zamindars of Chittagong were determined to prevent Bentley's plan being put into execution. When they failed to persuade Bentley to drop the plan, they instructed their wakils at the Presidency "to paint it in the worst colours"<sup>2</sup> to the Council of Revenue, and according to Bentley, they prevailed upon Reed "to offer his services to make the settlement on an advantageous plan" with them.<sup>3</sup> Their agitation against the chakla system both within the District and in Calcutta created an air of uncertainty as to whether the new system would ultimately be allowed to continue, and this was the reason why people did not come forward to farm the chaklas.<sup>4</sup>

The zamindars based their objections on two grounds. In the first place, under the new farming system they would lose their

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1. Ibid.

2. Bentley to C.R., 10 July, 1773, B.R.C., 17 Aug., 1773, Range 49 Vol. 41.

3. Ibid.

4. Ibid.

miras or hereditary right.<sup>1</sup> Secondly, "paying to so many farmers would be hurtful and expensive" to them.<sup>2</sup> The first objection was common for the whole of Bengal, and the actual nature of the rights of the zamindars in the soil remained a matter of controversy during the whole period under review. To their second objection Bentley replied by pointing out :<sup>3</sup>

"Every little village had its petty collector who paid its master the small rents of the neighbourhood and on the present system such petty collector need only have his master's order to pay the same to the farmer of such chuckla without an additional rupee expence."

When their attempts to stop the division of the country into chaklas failed, the principal aim of the zamindars appears to have been to frustrate entirely the purposes for which the chakla system had been brought into being. This could be done in two ways - either by renting the chaklas themselves as farmers to the exclusion of outsiders, in which case the Government would neither be able to obtain the much desired information on the real state of land revenue nor to ascertain the quantity of land said to have been concealed by them, or by creating such difficulties as would make it practically impossible to work the new system and give it a fair trial and by so doing to force the Government to annul it. Subsequent proceedings show that they tried both the means, one after another, and in the end succeeded.

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1. Ibid.

2. Ibid.

3. Ibid.



Reed was extraordinarily well qualified for his task. From 1763 to 1769 he had continually served at Chittagong and, therefore, had much local experience. He had earned the affection and gratitude of the zamindars of Chittagong in 1769, by recommending to the Governor and Council the abolition of certain assessments said to have been arbitrarily imposed on them in 1767. To all these advantages was added the strength and authority derived from his being a senior member of the Council. Moreover, Bentley had collected a great mass of materials for the purpose of the settlement.<sup>1</sup> But neither the strength of Reed's personal position nor the elaborate care of Bentley in preparing the system of chaklas was sufficient to make the actual settlement of the revenues easy. Reed found that far from merely having to select the best from a number of offers, his task was to persuade some one to bid at all. The problem was one of persuasion — to find how and on what terms people could be induced to enter into contracts for farming the chaklas. This difficulty was heightened by the fact that, as Reed put it, "few of the inhabitants of this province are men of property, besides the zemindars and the canongoes who are also zemindars."<sup>2</sup> On the other hand people from outside Chittagong had never been interested in the lands of this frontier District.

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1. B.R.C., 26 March, 1773, Range 49, vol. 39.

2. Reed to C.R., 2 July, 1773, B.R.C., 13 July, 1773, Range 49, vol. 40.

Reed at first tried the zamindars. They agreed to offer a nominal increase of revenue but demanded many deductions from the established revenue of former years on different accounts which, in effect, overbalanced the increase proposed by them.<sup>1</sup> Reed rejected their offer as utterly unjustifiable, and opened negotiations with people not connected with revenue affairs. But these outsiders, though otherwise interested in farming the chaklas, could not be prevailed upon to enter into engagements "on account of the artful and refractory dispositions of the zemindars."<sup>2</sup>

The zamindars were in a most powerful position. On the one hand they had declined to allow even a modest increase of revenue to Government; on the other, they had frightened any prospective bidders into silence. In despair Reed, in a letter of 11 May 1773 to Warren Hastings, recommended a reconsideration of the decision of the Council "as to adhering strictly to the plan of the nine chuklahs, in case it should remain an obstacle to the farming system, which was then the case...." The Council refused to annul the plan and asked him to continue his efforts to conclude the settlement on the chakla plan.

At last, on 7 July 1773 Reed's efforts were attended with success. Eight outsiders engaged to farm the nine chaklas offering a total increase of Rs.148,810 on the collection of 1179 B.S. [1772-73] in the four years from 1180 B.S. to 1183 B.S. [1773-74 to 1776-77].<sup>3</sup> An abstract of the settlement

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1. Ibid.

2. Ibid.

3. Reed to C.R., 7 July, 1773, B.R.C., 16 July, 1773, Range 49, vol. 40; also see Reed to C.R., 28 Feb., 1774, B.R.C., 29 March, 1774, Range 49, vol. 45.

containing the names of the chakladars or farmers of the chaklas and the amount of revenue payable by each in these four years is given in the appendix to this chapter.<sup>1</sup>

The first important feature of the settlement was that it was for an annually increasing revenue. The increase of Rs.148,810 was added at a progressive rate to the basic figure of Rs.446,144, which was the Government demand and collection figure for 1772-73. Thus the Dohazari chakla was farmed by Mirza Darbes Ali at a total increase of Rs.21,000 in four years on the Rs.52,553 which had been collected from the same chakla in 1772-73.<sup>2</sup> This additional sum was to be raised by increasing instalments so that in the first year he would pay Rs.4,000 more than the collection of 1772-73, in the second year Rs.5,000, in the third year Rs.5,500 and in the last year Rs.6,500.<sup>3</sup> This policy of a gradual increase in the collections had been adopted by the late Committee of Circuit. The idea was that the ruinous effects of the famine of 1770 required that the demand in the first year of the quinquennial settlement should be moderate, but that it <sup>sh</sup>ould increase gradually year after year with the recovery of the rural economy of the devastated areas. Chittagong had escaped free from the terrible disaster of 1770. Here the policy was probably dictated by the prospect of the gradual discovery of the 'secreted lands'.

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1. See infra, p.130.

2. Ibid.

3. Ibid.

Another important feature of the quadrennial settlement of Chittagong was that it was based on higgling and not on free bidding. The Company had never possessed a dependable knowledge of the revenue-paying capacity of the various Districts of Bengal. The only method that seemed likely to reveal this was to dispose of them at public auction. In the process of public auction many speculators had come forward to bid as farmers of land revenue in the quinquennial settlement, some, indeed, agreeing to pay a revenue which the lands were incapable of yielding, in their eagerness to secure the farms. But in Chittagong, the intrigue of the zamindars rendered any public auction impossible. There was no competition for the chaklas so that the settlement officer was virtually forced to persuade a not very willing people to farm the chaklas. Under such condition the lands were less likely than elsewhere to have been overrated as whole, and this may have been a positive advantage. But Reed felt bound to offer an explanation of the meagre increase in the revenues of Chittagong under the new settlement, and to defend himself from the charge of failing to secure that proper advance in the revenue yield which officials in other Districts could show. He therefore explained that "the past revenues were settled upon an actual measurement of the lands taken since they have been in the hands of the Honble Company, which is not the case in the other parts of Bengal."<sup>1</sup> This might

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1. Reed to C.R., 7 July, 1773, B.R.C., 16 July, 1773, Range 49, vol. 40.

be partly true. The main reason, however, is to be found in those adverse circumstances which Reed had to face in making the settlement. While the zamindars could offer much less than his demand upon them, in the expectation that, unable to recruit farmers from outside, Reed would be compelled to make the settlement with them on their own terms, the chakladars would not allow a very substantial increase because they saw that the obstinacy of the zamindars had also placed them on a far from favourable position. They capitalised the difficulties in which Reed found himself.

Who were the eight chakladars who had come forward? What ability and trustworthiness did they display? Reed had investigated the character and circumstances of the chakladars and their securities and was satisfied that they were the most responsible people available and could be relied on for the performance of their engagements.<sup>1</sup> Besides Reed's testimony, we also get a good idea about their position from other sources. Mirza Muhammad, the chakladar of Nizampore had been the farmer of <sup>two</sup> ghat Kattali and sair kasba, the/most important items of sair revenue<sup>2</sup> in the previous year.<sup>3</sup> In the new sair revenue settlement of 1773-74, these two items were again farmed by him. He was also the sole farmer for the manufacture and provision of Chittagong salt for the Company and was handling the production

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1. Reed to C.R., 7 July, 1773, B.R.C., 16 July, 1773, Range 49, vol. 40.

2. For items of sair revenue see infra, Chapter VI.

3. Bentley to C.C., 11 Nov., 1772, P.C.C., 18 Nov., 1772, Range 70, vol. 15.

and supply of about 80,000 maunds of salt a year.<sup>1</sup> Mirza Bhadan, the chakladar of Bhatiyari was his son. Durgaram Chaudhury, the chakladar of Rangunia and Deang had been the farmer of the Feni ghat in the previous year.<sup>2</sup> In the sair settlement of 1773-74, he ~~was~~ a security for Nanda Kishore, the farmer of hat Ramram.<sup>3</sup> Mirza Darbes Ali, the chakladar of Dohazari was the security for Mirza Khalil, the farmer of the tobacco mahal and for Mirza Muhammad the salt farmer;<sup>4</sup> while Zorwar Beg, the chakladar of Aurangabad was the security for Mirza Muhammad, the chakladar of Nizampore.<sup>5</sup> The fact that these chakladars had been accepted by the Company as securities for others shows that they themselves were men of property and trustworthiness and no "irresponsible strangers" or gamblers. None of the chakladars is known to have come from the commercial sector of the Company's business at Calcutta or to have been associated with the servants of the Company as their banians or agents.

On the negative side it might have been noted that the chakladars had no previous experience of land management and land revenue collection. From this point of view, they were merely adventurers in the field, unlikely to have any natural interest in land or any affinity of interest with the ryots such the zamindars had. But the functions of the intermediaries,

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1. B.R.C., 8 Jan., 1773, Range 49, vol.38.

2. Bentley to C.C., 11 Nov., 1772, P.C.C., 18 Nov., 1772, Range 70, vol. 15.

3. See infra, p. 301.

4. See infra, p. 301.

5. See infra, p. 130.

through whom the land revenue was realised, were not confined to the collection of Government revenue. In those days when the Government limited its activities to the mere collection of revenue, the intermediaries were entrusted by circumstances and custom with the important function of promoting rural welfare by rendering help and assistance for the extension of cultivation and good husbandry. But for this sort of function the chakladars had neither training, nor tradition nor concern. Under the new system the responsibility for land management was divorced from that of revenue collection — and placed upon nobody.

The farming of the revenue collection to chakladars led to other difficulties also. The lands were lost to the zamindars; so provision had to be made for their maintenance. Many zamindars had no nij-jot or rent-free lands for their support; in other cases the distribution and possession of these lands were not proportionate to the size of the zamindaries.<sup>1</sup> Reed suggested that such zamindars as were content with their nij-jot alone, should be allowed to hold them; while such as had none or as were not satisfied with what nij-jot they had, should be allowed ten per cent. on the collection of the zamindaries by the farmers in lieu of nij-jot. In such cases any nij-jot lands should be enjoyed by the farmers.<sup>2</sup> The Council of Revenue, however, ordered that "the whole of the neiz joote should be resumed and annexed

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1. Reed to C.R., 2 July, 1773, B.R.C., 13 July, 1773, Range 49, vol. 40.

2. Ibid.

to the jumma of the several chukklahs and that the zamindars should receive 10 per cent upon the gross settlement."<sup>1</sup> The measure was intended to make an equitable adjustment of the maintenance allowances of the zamindars.<sup>2</sup> But it increased the discontent and murmurs of the principal zamindars whose nij-jot profits exceeded the 10 per cent of the gross collection of their zamindariess.

The initial difficulties of the chakladars were many. The zamindars were a very powerful enemy, possessing enormous influence over the ryots. The numerous zamindari officials such as naibs [deputies] and gomastas<sup>f</sup> were apparently a disaffected class. The chakladars were new in the field of revenue collection, with no previous experience. Nevertheless, thanks to their diligence they continued to pay their revenue kists regularly. In the process of forwarding the collections, as had been expected by Collector Bentley, the chakladars began to discover and report to the Collector "a great deal of cultivated land in different parts which pays no revenue."<sup>3</sup> The holders of charity lands, in particular, were found to possess much more land\$ than was expressed in their sanads.<sup>4</sup> Since the quantity of these lands could not be accurately ascertained without a measurement, the Collector authorised the chakladars to measure those lands

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1. B.R.C., 13 July, 1773, Range 49, vol. 40

2. Ibid.

3. Reed to C.R., 28 Feb., 1774, B.R.C., 29 March, 1774, Range 49, vol. 45.

4. Ibid.



where there was good reason to believe that "much was secreted" and he appointed an amin in each chakla to act on the part of the Government.<sup>1</sup> A large quantity of land came to be discovered by this process within a short time. The Collector duly reported these proceedings to the Council of Revenue who warmly approved them.<sup>2</sup>

Meanwhile Bentley had been replaced by Reed as Collector and Chief of Chittagong. Following the removal of Bentley, diwan Atmaram Bose resigned his office and Reed nominated one Bostam Charan Bose of Calcutta as diwan.<sup>3</sup> Reed, when appointed as Chief for the second time, was already a tired man, ailing in health. In February 1774 he suddenly left Chittagong for home giving charge of the general administration to his assistant Henry Walter and of the revenue collection to the diwan, a circumstance which let loose forces of chaos and intrigue that ultimately sealed the doom of the chakla system.

Shortly after Reed had left the station, the diwan confined the chakladars in his house under a guard of sepoy to enforce the payment of the Phalgun and Chayt kists of revenue.<sup>4</sup> About this time people began openly saying that the diwan had exacted from the chakladars a very large amount of money as presents, for which reason they were unable to pay the kists.<sup>5</sup> Perturbed

1. Ibid.

2. B.R.C., 29 March, 1774, Range 49, vol.45.

3. Reed to C.R., 24 Oct., 1773, B.R.C., 5 Nov., 1773, Range 49, vol.42.

4. Walter to C.R., 22/<sup>and 25</sup> March, 1774, B.R.C., 8 April, 1774, Range 49, vol.45.

5. Ibid.

by these developments, Walter took them from the diwan and confined them in his own cutcherry. Thereupon they disclosed to him that when their wakils had come with treasure bags to pay the revenue, the diwan had forced from them a sum of Rs.38,283.<sup>1</sup> On the diwan's refusal to account for his conduct, Walter placed a guard of sepoy's over him, attached Rs.13,500 in cash, and all his property and directed his naib, Ram Roy, to officiate for his master.<sup>2</sup> Walter was confirmed in his suspicions of foul play by the diwan when he came to know that "Bustum Churn has sent large sums to Calcutta, even to a larger amount than those which he has forced from the farmers." The Council of Revenue directed Henry Goodwin, the newly appointed Collector who was then about to leave for Chittagong, to carry the sum of Rs.13,500 to the Company's credit and call upon the diwan to refund the remainder of the amount said to have been taken by him from the chakladars and not passed in account or to show ~~cause~~ why it should not be demanded from him.<sup>3</sup>

The whole episode was attended with disastrous consequences. The chakladars were recalled from the country by the diwan at the time of the harvesting season when they <sup>h</sup>ould have been making the maximum collection of the year's revenue. Their confinement had thrown the collection-machinery out of gear; and the ryots fell considerably in arrears to them. When they were released,

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1. Ibid.

2. Ibid.

3. B.R.C., 8 April, 1774, Range 49, vol.45.

the year was almost gone. To make matters worse confounded, Goodwin, unacquainted with the actual state of the collections of 1773-74, obtained an order from the Council prohibiting the ryots from making any further payments to the chakladars till the next punya, in order "to prevent the riots from being pressed by the farmers and the rents of the year 1181 [1774-75] being encroached upon to make good those of the preceding year."<sup>1</sup> To crown the chakladars' misfortune, the zamindars had been doing everything in their power to dispossess them. Some of them had gone to Calcutta in the hope of prevailing upon the Government to restore the lands to them.<sup>2</sup> From Calcutta they had been spreading rumours that the lands would again be restored to them. The zamindars of the mofussil had been inciting the ryots to withhold payment of revenue to the chakladars. Henry Walter informed the Council that the hostile propaganda of the zamindars had "greatly impeded the farmers in collecting the balance due to them."<sup>3</sup>

The zamindars approached Henry Goodwin, the Collector-designate of Chittagong and through him submitted a petition urging the Council to withdraw the chakladars and restore the lands to them.<sup>4</sup> They complained that they had consented to pay the same amount of revenue as the chakladars had offered, notwithstanding which the lands had been let out to the chakla-

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1. B.R.C., 29 March, 1774, Range 49, vol.45.

2. Walter to C.R., 14 May, 1774, B.R.C., 24 May, 1774, Range 49, vol. 46.

3. Ibid.

4. B.R.C., 26 April, 1774, Range 49, vol.45.

chakladars.<sup>1</sup> Secondly, that the chakladars had been forbidden to demand nazarana, seedah, salami etc. from the ryots, but that they had obliged the ryots to sell their goods and chattels to make good the payment of nazrana etc. Thirdly, that by measuring the lands the chakladars had compelled many ryots to abscond.<sup>2</sup>

On an examination of these complaints it will be found that they were baseless and motivated. In the first place it was not true that the zamindars had agreed to pay the same amount of increase which the chakladars had offered.<sup>3</sup> Secondly, though in the absence of any positive evidence to the contrary it cannot <sup>with any certainty</sup> be denied that the chakladars had demanded nazrana, seedah, salami etc., yet it is hardly believable that these demands had been so exorbitant as to compel the ryots to sell their goods and chattels to meet them. A short lease of one year's duration led unavoidably to great oppression, for what was left uncollected from the ryots was lost to the farmer at the end of the year. But, with much of the revenue of the first year still to be collected from the ryots and three more years to go before the lease expired, the chakladars could not have afforded to take recourse to any extreme oppression. On the contrary, it appears that the hostility of the zamindars against the chakladars had provided more than adequate protection to the ryots against oppression. While the zamindars had been continually inciting the ryots to withhold payment of revenue,

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1. Ibid.

2. Ibid.

3. See supra., p. 109.

it is more reasonable to believe that that the chakladars would have wanted to enlist the ryots' co-operation by lenient measures. The taking of loans from money-lenders by the chakladars and their advancing it as ta'avi to the cultivators, reported by Henry Walter,<sup>1</sup> can only be explained in this context, because in the normal circumstances this was a rare phenomenon under the farming system. Finally the question of the absconding<sup>of ryots</sup> as a result of the measurement of concealed lands does not seem to arise. As the ryots were required to pay revenue, whether to a farmer or to a zamindar, for so much land as they cultivated, they do not appear to have had much to lose by the measurement. It was the interest of the zamindars that had been threatened, whence their clamour.

Instead of withdrawing the chakladars on the complaint of the zamindars, the Council of Revenue asked Goodwin to support them in making their collections from the country.<sup>2</sup> But after Goodwin had arrived at Chittagong Ram Roy, the acting diwan told him that if the chakladars were permitted to continue to hold the farms, the revenue balances of the current year [1774-75] would be much heavier than that of the preceding year.<sup>3</sup> As they were not men of property, it would not be possible for them to make good these balances out of their private fortunes. Besides, the zamindars and ryots were discontented with them. He urged

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1. Walter to C.R., 14 May, 1774, B.R.C., 24 May, 1774, Range 49, vol. 46.

2. B.R.C., 24 May, 1774, Range 49, vol. 46.

3. Goodwin to C.R., 3 July, 1774, B.R.C., 19 July, 1774, Range 49, vol. 46.

the new Collector to displace the chakladars and make a new revenue settlement with the zamindars.<sup>1</sup> On the basis of this advice, on 3 July 1774, Goodwin wrote to the Council that the chakladars were no longer to be trusted as they and their securities were men without credit or responsibility.<sup>2</sup> He also added that it appeared to him that the money said to have been embezzled by Bostam Charan had been given to him with an ill intention.<sup>3</sup>

The Council, however, disregarded his suggestion. They argued that Goodwin himself had alleged no reason for dispossessing the chakladars except an opinion of the acting diwan.<sup>4</sup> They also pointed out that such a step would mislead the people into thinking that "the influence of the diwan had a share in their dismissal on account of the complaints which they have preferred against him, especially as the enquiry into those complaints is yet pending."<sup>5</sup>

In reply, Goodwin lamented that for want of reasons of his own, the Council had not approved of the removal of the chakladars. He emphasised that at the time of writing his last letter, he had himself been convinced of the necessity for removing the chakladars.<sup>6</sup> But he could not have given his positive opinion without some diffidence as he had been in Chittagong for a very

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1. Ibid.

2. Ibid.

3. Ibid.

4. B.R.C., 19 July, 1774, Range 49, vol. 46.

5. Ibid.

6. Goodwin to C.R., 30 July, 1774, B.R.C., 9 Aug., 1774, Range 49, vol. 47.

short time. He had thought that the opinion of Ram Roy, a man of good character whose long experience had rendered him thoroughly conversant with the revenue affairs of Chittagong, would be sufficient to satisfy the Council of the impropriety of continuing the chakladars.<sup>1</sup>

Goodwin also reported to them that when the decision of the Council to continue the chakladars had been made known, hundreds of people had surrounded his residence clamouring for a revision of the Council's decision.<sup>2</sup> He had had to order the sepoy to repel them by force. The Collector had been told by Ram Roy that this was only a prelude to what was to follow. When the news should reach the villages, thousands of people would forsake the plough and rush to the Collector's cutcherry, and eventually to the Presidency town, for the redress of their grievances against the chakladars. The harvest would be neglected, the country depopulated, and the revenues lost to the Company; the chakladars would not be able to make good their first kist of revenue.<sup>3</sup> Furthermore, the Collector reported, when he had started to prepare the new kistbandi with the chakladars, three of their securities had petitioned him to be allowed to back out of their engagements. They had told the Collector that the chakladars would not be able to fulfil their contract with the Government.<sup>4</sup> After repeating that there was not a single

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1. Ibid.

2. Ibid.

3. Ibid.

4. Ibid.

man of property and substance among the chakladars Goodwin concluded :<sup>1</sup>

" What further arguments, gentlemen, must or can I use to convince you of the little dependence there is in these people"/"

Goodwin also held out to the Council an alternative system. He reported to the Council that after his arrival, when he had found that the chakladars could not be trusted and that it was necessary to be prepared for the future disposal of the revenue collection in case the Council should order the removal of the chakladars, he had privately consulted Ram Roy who had opined to him that "he knew of no mode better both for the interest of the Company and the good of the country than to let four or five of the principal zemindars engage for the revenues to Government, who would receive the rents from the rest of the zemindars."<sup>2</sup> The acting diwan had further informed him that " there was that number who are people of credit, who were ready to take them and would make good to the Company whatever ballances might be due from the present chucklahdars."<sup>3</sup> Goodwin reported that these zemindars had since presented a petition to him engaging to take the lands on these terms.<sup>4</sup>

From the alarming light in which the situation of the District was represented to them, the Council authorised Goodwin on 9 August 1774, to remove the chakladars and to restore

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1. Ibid.

2. Ibid.

3. Ibid.

4. Ibid.



the zamindars for the remaining period of the current settlement.<sup>1</sup> In the meantime, however, according to the Council's order of 19 July 1774, Goodwin had settled the kistbandi with the chakladars for the revenues of 1774-75.<sup>2</sup> They had agreed to pay the balances of the last year, exclusive of the amount said to have been misappropriated by Bostam Charan, with the first revenue instalment of the new year.<sup>3</sup> They had also undertaken to make good to the Government the alleged embezzled money if it should be decided by the Council that they could not claim it from the late diwan. Accordingly, they had retired to the country to commence the collections of the new year. When this report of the Collector reached the Council they were rather taken aback. They wrote to him :-<sup>4</sup>

"As your letter seems also to imply a confidence that these measures will prove effectual for that purpose, we confess we are under some embarrassment with respect to our subsequent orders of the 9th instant as nothing but the alarming colours in which you described the situation of the country, and of the revenues in your letter of the 30th ultimo could have induced us to have abrogated the public engagements entered into with the chucklahdars. We must therefore still leave it to you to carry these orders into execution with an attention to this explanation and construction of our sentiments."

However, when their orders of 9 August 1774 reached Goodwin, he had immediately proceeded to put his plans into action. In order

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1. B.R.C., 9 Aug., 1774, Range 49, Vol. 47.

2. Goodwin to C.R., 5 Aug., 1774, B.R.C., 16 Aug., 1774, Range 49, Vol. 47.

3. Ibid.

4. BoR.C., 16 Aug., 1774, Range 49, Vol. 47.

to secure the amount of the first kist, he kept the orders to remove the chakladars a profound secret for several days and employed the interim in settling matters with the zamindars.<sup>1</sup> When the chakladars came back from the mofussil to pay the kist, Goodwin removed them and put the zamindars in possession of the lands.<sup>2</sup>

A reassessment of the circumstances leading to the dispossession of the chakladars and the annulment of the chakla system after it had worked hardly more than fourteen months, suggests an unpleasant conclusion. Goodwin was sent with instructions to support the chakladars against the intrigue of the zamindars. Far from giving them any support, he appears to have been a party to the intrigue. Immediately after he had reached Chittagong, he censured their conduct, in most unsympathetic terms, for not paying the balances of revenue due to the Government. But he completely ignored the reasons for their failure to collect it from the country - particularly, the Council's order, passed on his insistence, forbidding the ryots to pay anything to the chakladars till the holding of the next punya. In his letter of 3 July 1774, Goodwin recommended the drastic step of removing them on the strength of the opinion of Ram Roy but did not bother to ascertain how far his opinion was impartial. Inter alia, his being the naib of Bostam Charan ought to have

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1. Goodwin to C.R., 26 Aug., 1774, B.R.C., 6 Sept., 1774, Range 49, Vol. 47.  
 2. Ibid.

suggested his bias. In the same letter Goodwin admitted that he was unable to give any positive opinion of his own on the reliability of the chakladars because of his very short stay in the District. When it was pointed out to him that the chakladars could not be dismissed on the basis of the acting diwan's views, unless from his own experience he furnished them with more valid reasons, he hastened to state in his second letter that he had been "convinced in my own mind of the necessity of the proposed measure" at the time of writing his first letter. This contradiction apparently went unnoticed by the Council.

In defence of the authenticity of what the acting diwan said, he submitted to the Council that the acting diwan's "long experience had rendered him thoroughly conversant in the business of this province." It is difficult to agree with him, for Ram Roy, the naib of Bostam Charan is not known at any time to have been associated with the revenue management of Chittagong in any capacity before 25 March 1774 when he was asked by Walter to officiate for his master. Moreover, it is possible to test the acting diwan's experience. He had declared that the chakladars would not be able to pay the first kist of the new year's revenue. To his mortification, the chakladars collected more than one lakh of rupees in a very short time.

Goodwin agreed with the opinion of Ram Roy in his first letter and was himself positive in his second letter that the

chakladars and their securities were men of neither credit nor responsibility. But Reed who had concluded the settlement with them had believed the contrary. Reed was certainly a better judge than either Goodwin or Ram Roy, because of his intimate familiarity with the District since 1763. The prayer of the three securities to permit them to back out of their contracts, as pointed out by Goodwin, does not seem to prove his case. On the contrary, it appears to reflect those disturbed conditions which had been purposely created to make it difficult for the chakladars to fulfil their obligations. Goodwin further reported to the Council that the money said to have been embezzled by Bostam Charan had been given to him by the chakladars with fraudulent designs to cheat the Government. But after detailed investigations by a series of officers the Government accepted the charges of embezzlement as proved and asked Bostam Charan to refund the amount to the Company.<sup>1</sup>

As if quite unguardedly, Goodwin himself appears to unfold the forces at work to upset the chakla system. In his second letter he writes:-<sup>2</sup>

"I cannot conclude without representing to you, gentlemen, how very disagreeable my situation will be, should you determine to continue the present chucklahdars, not that I have given the others [i.e. the zamindars] any hopes that their offer will be agreed to, but from the inflexibility of the zemindars etc. whom nothing can reconcile to the

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1. B.R.C., 13 June, 1780, Range 50, Vol., 25.

2. Goodwin to C.R., 30 July, 1774, B.R.C., 9 Aug., 1774, Range 49, vol. 47.

chucklahdars and as the whole country is under the former who, you know, are numerous, the riots will ever be actuated thereby."

The alternative proposal put forward by Ram Roy and supported enthusiastically by Goodwin is itself quite suggestive. While Ram Roy "knew of no mode better both for the interest of the Company and the good of the country" than to let out the lands to the principal zamindars ; Goodwin had a petition presented to him by these people to farm out the lands on the terms indicated by Ram Roy. Thus it appears that Goodwin and Ram Roy were parties to the intrigue of the zamindars to oust the chakladars. And if the complaint of the chakladars that Bostam Charan had recalled them from the country at the harvesting time, just when they should have been gathering in the heavy collections, "by colluding with the zemindars" was true, it may also be assumed that Bostam Charan had long before been an accomplice to the intrigue of the zamindars.

To conclude. Land revenue collection and land management had always been inseparably connected. The man who was responsible for the collection of the revenue was also the man whose duty and interest it was to extend cultivation and to encourage good husbandry. Under a chakla system, operated on comparatively short leases, the one function was divorced from the other, and there was an inherent danger of exploitation of the land by shortsighted revenue farmers.

But the abandonment of the chakla system in Chittagong was not based upon any such fundamental objection. It was overthrown, without any fair trial, before any such disadvantage could possibly have been felt. There was opposition by land-holders, ~~vanungoes~~ and other interested parties to British revenue experiments in almost every part of Bengal. But it is to be doubted whether any other District showed such a solid combination by the zamindars as in Chittagong, against British attempts at change. It was the efficiency of the combination, coupled with suitable inducements to the diwans and his deputy, and even to Goodwin, one must wonder, which destroyed Bentley's scheme in its infancy.

Bentley's scheme as executed by Reed had been the first effective attempt to be made before 1793 to ascertain the true state of cultivation and of land revenue capabilities in Chittagong. It failed, and the Company was thus still utterly lacking in this very essential knowledge when in 1793 it came to make its Permanent Settlement. Much of the energy later expended by a line of able officers, such as Harvey and Ricketts, upon straightening out the points at issue, could have been saved, and many of the complications in the Chittagong land tenures avoided, if the chakla system had continued to work. Much useful information had been gained in the first few months' working of the chakla system. Much more could have been secured if the Government had not acted hastily to destroy it, on the basis of misrepresentations furnished by Goodwin and his diwan.



## Appendix to

An abstract of the quadrennial  
1773-74 to 1776-77

## Chapter II.

settlement of Chittagong from  
1180 to 1183 B.S.<sup>1</sup>

Chaklas -	Chakladars -	Securities	Collection in 1772-73	Revenue for - 1773-74	Revenue for - 1774-75	Revenue for - 1775-76	Revenue for - 1776-77	Increase in four years.
Nizampore	- Mirza Muhammad	- Zorwar Beg	102,765	- 107,765-	108,765-	109,765-	109,765-	2,500
Bhatiyari	- Mirza Bhadan	- Akbar Ali Chaudhury	27,125	- 28,625-	28,625-	29,125-	29,125-	7,000
Aurangabad	- Zorwar Beg	- Muktaram Dalal	63,199	- 68,599-	69,099-	69,599-	70,799-	25,299
Noapara	- Kishan Mohan Mitra	- Muktaram Dalal	66,269	- 70,769-	71,269-	71,469-	71,769-	20,200
Rangunia	- Durgaram Chaudhury	- Rajballab Qanungo	11,741	- 12,769-	12,769-	13,019-	13,019-	4,613
Chakrasala	- Audhi Chand Qanungo	- Bobut Roy Qanungo	50,733	- 55,847-	56,347-	56,847-	57,347-	23,454
Dohazari	- Mirza Darbes Ali	- Ram Singh	52,553	- 56,553-	57,553-	58,053-	59,053-	21,000
Banskhali	- Shaikh Nur Muhammad	- Ram Hari Chaudhury	30,378	- 32,735-	33,235-	33,535-	33,635-	11,626
Deang	- Durgaram Chaudhury	- Rajballab Qanungo	41,377	- 43,906-	43,906-	44,156-	44,156-	10,617
Total			446,144	- 477,572-	481,572-	485,572-	488,672-	148,810

1. Reed to C.R., 28 February, 1774, B.R.C., 29 March, 1774, Range

49, vol. 47.

### CHAPTER III.

## Restoration of the Zamindars and the Administration of Land Revenue, 1774-1781.

After the chakladars had been ousted, Collector Goodwin proceeded to make a settlement with the zamindars. They agreed to pay the amount of assesement which had been fixed by James Reed, for the remaining period of the lease.<sup>1</sup> Due precaution was, however, taken by the Collector to secure the revenue to the Company. Instead of making the new settlement with all the zamindars of Chittagong individually, he selected thirty-nine principal ones, of whom twenty-five were to act as farmers and fourteen their securities,<sup>2</sup> and made them jointly responsible for the regular payment of the revenues.<sup>3</sup>

In the words of Francis Law,<sup>4</sup> a subsequent Collector of Chittagong, the new farmers and their securities were "the most respectable people in the province, most of them Kaunoongoes and principal landholders. The farmers and their securities are

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1. H.R., 18 Oct., 1774, para.75, vol.13; Goodwin to C.R., 26 Aug., 1774, B.R.C., 6 Sept., 1774, Range 49, vol.47.

2. See the names of the thirty-nine zamindars, infra, p.154.

3. Goodwin to C.R., 26 Aug., 1774, B.R.C., 6 Sept., 1774, Range 49, vol.47.

4. Francis Law succeeded Nathaniel Bateman as Collector of Chittagong on 6 Jan., 1776. He was promoted to the Board of Trade on 20 Jan., 1778.



in general related, one brother is the farmer and the other, the security or the son is the farmer and the father, the security. There are but few inhabitants of considerable property besides them".<sup>1</sup> The Council of Revenue approved of the settlement of Goodwin on 6 September 1774.<sup>2</sup>

The settlement thus concluded with the zamindars lasted till the end of the lease in April 1777. The new farmers were not slow to take lessons from the late Chakladari mode and the fate of the Chakladars.<sup>3</sup> They adopted stringent measures, where necessary, to ensure the payment of the revenues by the lesser zamindars and in a number of cases recommended to the Collector that the lands of defaulting zamindars be sold for arrears of revenue.<sup>4</sup> Revenues were paid in regularly by the zamindars but complaints from the ryots against their harshness were also not wanting.

Though the new arrangement negatived the ideas of Bentley, from the point of view of the security of the Company's revenue, it worked successfully. The following account prepared from the report of Collector Law, forwarded to the Council of Revenue on 31 August, 1777, shows the actual position of the revenue collections and balances in Chittagong for four years

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1. Law to C.R., 6 Sept., 1777, B.R.C. 9 Dec., 1777, Range 50, vol. 5.
  2. B.R.C., 6 Sept., 1774, Range 49, vol. 47.
  3. Bateman to C.R., 19 April, 1775, B.R.C. 7 July, 1775, Range 49, vol. 54.
  4. Bateman to C.R., 17 Jan., 1776, B.R.C., 16 July, 1776, Range 49, vol. 63.

from 1773-74 to 1776-77.<sup>1</sup>

Year	Total revenue demand. RS.	Collection Rs.	Balance Rs.
1773-74	477,572	475,061	2,510
1774-75	481,572	481,572	X
1775-76	485,572	485,572	X
1776-77	488,672	459,046	29,626
	<u>1,933,388</u>	<u>1,901,251</u>	<u>32,136</u>

The above balance <sup>2</sup> compares very favourably with the following staggering deficit quoted in the Sixth Report from the Select Committee of 1782 for the whole of the Bengal Presidency for the same period under the quinquennial settlement made in 1772.<sup>3</sup>

Year	Total revenue demand Rs.	Collection Rs.	Balance Rs.
1773-4	29,403,008	27,180,260	2,222,748
1774-5	29,278,642	27,879,459	1,399,183
1775-6	28,895,298	27,319,272	1,575,986
1776-7	28,731,330	26,420,146	2,311,184.
	<u>116,308,278</u>	<u>108,799,137</u>	<u>7,509,101.</u>

1. Law to C.R., 31 Aug. 1777, B.R.C., 9 Dec., 1777, Range 50, vol.5
2. The Government sanctioned the remission of the major portion of this balance on account of diluvion, Annundation etc. See B.R.C., 9 Dec., 1777, Range 50, vol.5. The remainder was collected subsequently. See B.R.C., 23 Jan., 1778, Range 50, vol.7.
3. Sixth Report from the Select Committee appointed to take into consideration the State of the Administration of Justice in the Provinces of Bengal, Bahar and Orissa, 1782; I.O.L. Parliamentary Branch Collection No. 15, p.35.

The quinquennial settlement of Bengal was as a whole a disastrous failure. Indeed, as early as the beginning of the ~~11th~~ year 1775, it began to be discovered and admitted that the lands of the different Districts of Bengal had been overrated, ~~that~~ the bidders at the auctions had been led by the eagerness of competition to engage for a much higher revenue than the Districts could afford, that they had racked the lands without mercy, and yet had failed to pay the promised revenue.<sup>1</sup> As a result, the revenue yield decreased; arrears mounted and farmers and ryots deserted in many places. Far from discovering the real value of the lands, and providing any sound basis for a future settlement of land revenue, the policy of the Committee of Circuit had succeeded only in breaking down the existing system and creating a chaotic situation.

A change of policy was necessary and on 11th March 1775, the Governor General invited suggestions from the members of the Council for a new mode of settlement of revenue to be introduced at the end of the current ~~lease~~.<sup>2</sup> While Hastings and Barwell submitted a joint-plan to the Council proposing to farm out the lands on leases for life or for two joint lives to such responsible people as would offer the most advantageous terms,

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1. The reports of George Vansittart, Samuel Middleton, P.R. Dacres, G.G. Ducarel, Hurst and other senior officials to the Council of Revenue on the failure of the settlement, are quoted and discussed in detail by Ramsbotham in his Studies in the Land Revenue History of Bengal, pp.59-73.
  2. B.R.C., 11 March, 1775, Range 49, vol.51.

allowing a preference to the zamindars if their offers were equal or nearly equal to those of others, or equal to what the Council would judge to be the real value of the lands;<sup>1</sup> Francis placed before the Council a rival plan in which he advocated a settlement with the zamindars in perpetuity on an unalterable jama to be fixed on the medium of the actual receipts of the three last years.<sup>2</sup> It is evident from both the plans that the members of the Council had benefited immensely by the mistakes of the last settlement and that they were determined to avoid similar mistakes in making the approaching settlement. The two plans were duly forwarded to the Court of Directors for their decision.

Hastings was, however, eager to get together the longest possible amount of information before committing the Government to a settlement with any class of people or fixing the amount of assessment for any protracted period. Accordingly, on 30 August 1776, the Provincial Councils and Collectors were asked:

" to form upon the exactest calculation of the sadar and mofussil accounts, an estimate of the amount which each pargana or other district mahal is capable of yielding, from a fair and equitable collection of

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1. B.R.C., 22 April, 1775, Range 49, vol.52.  
The plan has been published in Sir Philip Francis's Minutes on the subject of a Permanent Settlement for Bengal, Behar and Orissa ... pp. 1-15.
  2. B.R.C., 22 Jan., 1776, Range 49, vol.60.  
His plan has also been published in Sir Philip Francis's Minutes on the subject of a Permanent Settlement for Bengal, Behar and Orissa ... pp.19-104.

the rents, prefixing to each the amount of the jama at which they are rated for the present year; and to accompany the whole with such explanations as may be necessary to enable us to judge of the amount and conditions of the future leases".<sup>1</sup>

Simultaneously another order was issued to them to divide the divisions under their respective control into several farms, keeping the parganas entire as far as possible but, <sup>with</sup> the annual revenue of each such farm not exceeding Rs.100,000 and not falling below Rs. 50,000.<sup>2</sup>

On receipt of the above instructions, Collector Law divided Chittagong into the following six farms on the basis of the jama of the current year.<sup>3</sup>

Farms	No. of zamindars	Revenue of each farm Rs.
Nizampore	87	97,719
Aurangabad	440	95,341
Noapara	287	81,088
Chakrasala	443	70,852
Dohazari	229	80,773
Deang	173	62,978
	<hr/> 1,659	<hr/> 488,754

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1. Quoted by Ramsbotham in his Studies in the Land Revenue History of Bengal 1769-1787, p.76.
  2. Ibid.
  3. Law to C.R., 26 Oct., 1776, B.R.C., 10 Dec., 1776, Range 49, vol.66.

But like many others he politely expressed his inability to form an exact estimate of the land revenue that might justly be expected from his District.<sup>1</sup> He pointed out to the Council that he had no dependable basis for such an estimate, for neither the quantity of the "secreted lands" kept concealed by the land-holders, nor that of the charity lands of various Benominations, held under false and invalid sanads were known to him.<sup>2</sup> Besides, inequitable distribution of the jama in many cases, he held, rendered such an accurate valuation almost impossible. He suggested a measurement of all the lands of Chit-tagong and a diligent enquiry into the purpose of the charity lands and their title-deeds, for an accurate valuation of the revenue resources of the District.<sup>3</sup> Needless to say, no attention was paid to his suggestions.

Early in November 1776, however, feeling that wider information was necessary and that the Provincial Councils and the Collectors would not be able to collect it, Hastings proposed and in the teeth of bitter opposition from his hostile colleagues, constituted a temporary office, called the Amini Office or Commission, consisting of two<sup>4</sup> of the most experienced Bengal civil servants, David Anderson and George Bogle.<sup>5</sup>

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1. Ibid.

2. Ibid.

3. Ibid.

4. Later on a third member, Charles Crofter was added to the Commission.

5. B.R.C., 1 Nov., 1776, Range 49, vol.65; and 3 Dec., 1776, Range 49 vol.66.

They were armed with authority to select and depute native amins into each District for the purpose of entering on a minute local scrutiny of the accounts kept in each village and of whatever else might best enable them to procure the exactest information of the value of the lands and guard the ryots against arbitrary exactions. The appointment of the Amini Commission was justified by Hastings on the ground that whatever plan were adopted by the Court of Directors, it would be equally necessary to be previously furnished with an accurate knowledge of the real value of the lands as the ground on which it was to be constructed.<sup>1</sup>

In pursuance of the above plan, on 31 January 1777, one Kishan Dulal was deputed as amin to Chittagong.<sup>2</sup> A big establishment was attached to his office. It included: <sup>3</sup>

Kishan Dulal amin at Rs. 150 per month					
1 <u>karkun</u> <sup>4</sup>	"	"	60	"	"
4 muharrirs at Rs. 25 each	100	"	"	"	"
1 <u>mirdaha</u> <sup>5</sup>	"	"	10	"	"
10 peons at Rs. 3 each	30	"	"	"	"
1 <u>daftarband</u> <sup>6</sup> at Rs.	4	"	"	"	"
Papers, pens, ink etc.	21	"	"	"	"
Rs. 375 per month					

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1. B.R.C., 1 Nov., 1776, Range 49, vol. 65.

2. B.R.C., 31 Jan., 1777, Range 49, vol. 68.

3. Ibid.

4. Registrar or manager.

5. Messenger

6. Record or Office-keeper.

Nothing is known about Kishan Dulal's past career. But he seems to have been a man of great influence; for, the Governor-General himself introduced him to Collector Law in a personal letter.<sup>1</sup> Kishan Dulal was vested with powers to demand and collect from the landholders, if necessary by force, all possible information on land, rates of assessment, nature of the ryots' pattas, the hast-o-bud accounts, jama wusul baki of some years past and many other allied items.<sup>2</sup> By the terms of the previous settlement it had been made binding on the farmers to deliver the rent-rolls of their respective farms at the expiration of the leases to Government. They were now required to deliver it to the amin. On complaint from him the Collector was enjoined to support and enforce his authority by compelling the attendance of such native revenue officials as the amin might require, and by arresting and punishing those who should dare to oppose or disobey his authority.<sup>3</sup> But the Collector was not to take cognizance of any complaints to be preferred against the amin by the landholders himself, but send them to the Council of Revenue at Calcutta for their disposal or to refer them to the appropriate court of justice.<sup>4</sup>

In April 1777, the terms of the old leases expired but the expected instructions from the Court of Directors on

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1. See Hastings' letter to Collector Law, 8 Feb., 1777, quoted in Cotton's Memorandum, p.25.
  2. B.R.C., 31 Jan., 1777, Range 49, vol.68.
  3. Sir Philip Francis's Minutes on the subject of a Permanent Settlement for Bengal, Behar and Orissa, p.185.
  4. Law to C.R., 21 March, 1777, acknowledging receipt of their letter of 11 March, 1777; B.R.C., 4 April, 1777, Range 49, vol.70.



the mode of the new settlement had not then arrived. So, on 4 April 1777, the Governor-General and Council ordered the Provincial Councils and Collectors to recall the farmers and their agents on or before 13 April 1777, and restore the lands temporarily to the charge and management of the individual zamindars, pending the formation of a new settlement.<sup>1</sup> The zamindars were required to sign<sup>a</sup> muchalka [bond] promising to co-operate with and assist the amins in the preparation of their accounts and papers.<sup>2</sup> On completion of his work, Kishan Dulal left for Calcutta on 10 July 1777 to submit his report to the Commission.

In July 1777, instructions from the Court of Directors reached the Governor-General and Council. They had considered Hastings' plan of letting the lands on leases for life and that of Francis for establishing a fixed invariable jama but did not for many weighty reasons think it advisable to adopt either of these modes.<sup>3</sup> The lands were to be let for a year on the best

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1. B.R.C. 4 April, 1777, Range 49, vol. 70.

2. Ibid.

3. Despatches to Bengal, 24 Dec., 1776, Para.41, vol.8.  
On 5 Feb., 1777, they explained these weighty reasons thus:

"From the inequality of natural advantages possessed by the natives in the several Districts, from calamities experienced in a different degree by loss of inhabitants in the late famine and from a variety of other local causes, we fear it will be difficult, if not impossible, to lay down any plan which shall be found applicable in all cases and equally beneficial to every part of the country".

See Despatches to Bengal, 5 Feb., 1777, para.9, vol.8.

terms procurable from the zamindars and others, the preference being given to the zamindars but they were not to be put up to auction nor any share of them was to be held by Europeans or their native servants.<sup>1</sup> According to these instructions a plan of settlement was formed by the Governor-General and Council for the year 1777-78 on 16th July 1777.<sup>2</sup> The settlement was to be made with the zamindars if they consented to pay the revenue settled for the previous year or in case they were not agreeable to pay that much, then such revenue as the Provincial Council or the Collector might deem reasonable.<sup>3</sup> The amins were asked to repair with their accounts to the sadar cutcherries of the respective divisions in which they were employed, to furnish the Provincial Council or the Collector, as the case might be, with such materials as might be required for the formation of the settlement.<sup>4</sup>

An important change was introduced into the mode of obtaining security for the realisation of the arrears. The security was now to consist in the right of the Government to sell the zamindari of defaulting holders. "In case of their falling in arrears" declared the plan of settlement, "they shall be liable to be dispossessed and their zamindari or portions of them shall be sold to make up the deficiency."<sup>5</sup> If any

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1. Despatches to Bengal, 24 Dec., 1776, Paras. 41 and 42.

2. B.R.C., 16 July, 1777, Range 50, vol.1.

3. Ibid; L.R., 18 Nov., 1777, Paras. 8-9, vol.16.

4. B.R.C., 16 July, 1777, Range 50, vol.1; L.R., 18 Nov. 1777, para. 18, vol.16.

5. Ibid; L.R., 18 Nov., 1777, Paras. 10-11, vol.16.

zamindar refused to retain the lands on these terms, his lands would be farmed out to those outsiders who offered the most advantageous terms, provided that they were men of known integrity and residents of the locality in which the farms were situated and gave proper security for the performance of their engagements.<sup>1</sup>

On receipt of further instructions from the Court of Directors to afford an indulgence to the zamindars and relief to the country,<sup>2</sup> the Governor-General and Council decided on 29 July 1777 to lower the revenue demand on the various Districts of Bengal and accordingly, directed the Provincial Councils and the Collectors to fix the assessment of their respective divisions at the medium amount of the collections of the years 1180, 1181 and 1182 B.S. i.e. the three years from 1773-74 to 1775-76.<sup>3</sup> This made it unnecessary to consult the accounts

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1. Ibid; L.R., 18 Nov., 1777, Para.14, vol.16.

2. Despatches to Bengal, 5 Feb., 1777, Paras. 8, 9, 12, 13,15], vol.8

3. B.R.C., 29 July, 1777, R.50, vol.1.

It may be noted that the authors of the "fifth Report of 1812" failed to notice that the plan of settlement of 16 July 1777, regarding the rule of assessment was partially modified on 29 July 1777, and consequently, they held that the lands were given to the zamindars "for the amount of the former settlement; or for such an amount as the Provincial Council might deem reasonable". See F.D. Ascoli, Early Revenue History of Bengal and the "fifth Report, 1812", p.100. Dr. B. B. Misra and Dr. M. Huq have repeated the mistake. See Misra's Central Administration of the East India Company, p.183, and Huq's East India Company's Land Policy and Management in Bengal from 1698 to 1784, [unpublished] Ph.D. thesis of London University, 1952], p.258.

collected by the amins for forming the settlement of the current year and so they were directed to return to Calcutta with their accounts and papers.<sup>1</sup> Hastings, however, assured the Court of Directors that these accounts would be of great help to the Company when forming a more stable and permanent settlement.<sup>2</sup>

It may be interesting here to discuss the contents of the voluminous accounts procured by amin Kishan Dulal for the District of Chittagong. They consisted mainly of (1) the hast-o-bud account for 1183 B.S. [1776-77] showing the following particulars - name of the zamindars, jama of each for 1178 B.S. [1771-72], increase and decrease which had taken place in the jama during the subsequent years, the asal jama of each zamindar, alwabs imposed previous to 1180 B.S. [1773-74], abwabs imposed since the beginning of 1180 and the total jama of each zamindar in 1183,<sup>3</sup> (11) the jama wusul baki [demands, receipts and balances] accounts of Chittagong for the four years from 1180 to 1183, showing the demand of Government on each individual zamindari in each year, the amount of the receipts and the balances uncollected,<sup>4</sup> (111) account of the sair revenue for 1183 specifying the names of the hats, ghats and other heads under which it was rated,<sup>5</sup> (iv) a bazi zamin

1. L.R., 18 Nov., 1777, Para. 22, vol.16.

2. Ibid.

3. B.M.A.M., No.29088, pp.27-54.

4. Ibid., pp.58-82.

5. Ibid., p.57.

account containing the quantity of lands held rent-free under the various denominations of the bazi zamin,<sup>1</sup> (v) separate abstracts of the increases and decreases of revenue from 1179 [1772-73] to 1183<sup>2</sup> and (vi) abstract accounts of the jama wusul baki for the last ten years from 1174 [1767-68] to 1183.<sup>3</sup>

Most of these materials were already known to Government and the rest of them would have been forwarded in the ordinary course of administration by the Collector to the Council of Revenue. Therefore, the deputation of the amin does not seem to have served any other useful purpose than that these materials hitherto scattered about, were now made readily available to the Council for their use. It is, however, needless to say that they were never taken into serious consideration in any subsequent settlements.<sup>4</sup> Though the Amini records add little to our knowledge of the revenue resources of the District, they are of very great social interest, furnishing as they do our basic information upon the condition of the individual zamindaries of Chittagong.<sup>5</sup>

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1. Ibid.,

2. B.M.A.M., No. 29088, p.55.

3. B.M.A.M., No. 29086, p.13.

4. Dr. Misra's statement that the amini report provided " a secure basis for the subsequent settlement" i.e. the annual settlement of 1777-78, has no basis in fact. See his Central Administration of the East India Company, p.123.

5. See infra., Chapter VII.

Collector Francis Law concluded the settlement of Chittagong for 1777-78 with the zamindars in August 1777. Calculating the medium of the collections of the preceding three years at Rs. 464,090, he allowed a remission of Rs. 6,002 to several zamindars on account of a few irrecoverable items and fixed the demand of Government at Rs. 458,087.<sup>1</sup> This was exclusive of the revenue of Rs. 37,289 for the sair mahal which, as usual, was put up at outcry separately. In determining this figure of assessment, Law made two major errors. In the first place, instead of taking the years 1180, 1181 and 1182 as he had been directed to do by the orders of Government he took the three years that preceded 1184 i.e. the years 1181, 1182 and 1183.<sup>2</sup> Secondly, in making his calculations, instead of taking the hal wusul<sup>3</sup> and the bakiya<sup>4</sup> together, he took the hal wusul only and omitted the bakiya, but as the Council of Revenue pointed out later on, the bakiya was "as much a part of the actual receipts as the collections which were made in each year of the current year".<sup>5</sup> A strict adherence to the rules of assessment laid down by the Council, would have yielded an assessment amount of Rs. 480,735, instead of Rs. 458,087.

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1. Law to C.R., 6 Sept., 1777, B.R.C., 9 Dec., 1777, Range 50, vol.5.

2. Law to C.R., 26 Dec., 1777, and C.R. to Law, 23 Jan., 1778, B.R.C., 23 Jan., 1778, Range 50, vol.7.

3. Amount collected in the current year.

4. Balance of the preceding year collected in the following.

5. C.R. to Law, 23 Jan., 1778, B.R.C., 23 Jan., 1778, Range 50, vol.7.

The Accountant-General reported the inaccuracies of the settlement to the Council and they called the Collector for an explanation. He failed satisfactorily to explain the inaccuracies but as it was then too late to make any alteration in the settlement and rectify the mistakes the Council confirmed the settlement on 23 January 1778.<sup>1</sup> The assessment figure of the new settlement was less by Rs. 30,585 than that of the previous year which was Rs. 488,672. The general benefits extended by the rule of assessment together with the errors of the Collector resulted in a substantial reduction of Government demand on the zamindars of Chittagong. It was, however, still above the pre-farming year level.<sup>2</sup>

In the absence of any instructions from the Court of Directors on the mode of settlement to be followed at the expiration of the current revenue year, the Council of Revenue ordered the Collector on 8 May 1778, to enter into engagements with such zamindars as had paid up the dues in full for a further year on the same terms and conditions as the last.<sup>3</sup> Accordingly, Collector Richard Sumner<sup>4</sup> concluded the settlement for 1778-79 at Rs. 457,316.<sup>5</sup> Having failed to decide on any

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1. Ibid.

2. The land revenue demand of 1772-73 amounted to Rs. 446,329. See P.C.C., 18 Nov., 1772, Range 70, vol.15.

3. The Governor-General's minute on the settlement for 1185 B.S. and the Council of Revenue's letter to the Collector, B.R.C., 8 May, 1778, Range 50, vol. 9.

4. Richard Sumner replaced Law as Collector on 20 Jan., 1778.

5. Sumner to C.R., 2 July, 1778, B.R.C., 7 August; 1778, Range 50 vol.10. The Collector had to write off a sum of Rs 771 from the settlement figures of the last year on account of ghair jama for which he failed to procure any proposals beyond the sum of Rs.215.

sound principle of settlement on a permanent basis, the Court of Directors, in their despatches of 23 December 1778, advised the Government to repeat the mode of re-letting the lands to the zamindars from year to year on the most advantageous terms procurable, other than by public auction, until they authorised them to adopt another system.<sup>1</sup> In pursuance of this, Sumner's settlement of 1778-79 was renewed in the following two years. <sup>the</sup> With reorganisation of the machinery of administration in 1781, the mode of annual settlement and collection through the agency of the Collector gave way to what was called by Hastings " the Permanent Plan for the Administration of the Revenues of Bengal"

The nature of the working of the annual settlements in the four years from 1777-78 to 1780-81 can be best considered with reference to the attitude of the Government to the zamindars and their determination to exact the jama in full to compensate for the failure of the farming settlement of Bengal from 1772-73 to 1776-77. They made the settlement with the zamindars, not as a mark of favour to the hereditary collecting agency, but because the failure of the farming system in almost all Districts of Bengal had made it clear to them that a zamindari settlement was an administrative and fiscal necessity. Once the settlement had been made with the zamindars, the Government applied vigorous methods to ensure regular payment of the revenues. In October 1777, the Governor-General and

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1. Despatches to Bengal, 23 Dec., 1778, Para.130, vol.9.



Council warned Collector Francis Law:-

"We consider you as immediately responsible for the collections of the revenues; and as it is on you we must rely for exacting the most rigid adherence from the zamindars to their engagements, which have been rendered so much more easy in this year's settlement than in that of any preceding year, we shall not hold them entitled to any further indulgence, nor you excusable, if the revenue should in any instance prove defective and you shall not have used every exertion in your power to prevent it." <sup>1</sup>

This was the most stringent of all the official warnings ever issued to any Collector of Chittagong and in the four following years the Collector acted according to the letter and spirit of this warning. Punctuality in the payment of each instalment of revenue was strictly insisted upon by the Collector. Defaulting land holders were seized at the expiration of the date of the kists, kept in close confinement and compelled to pay the kists. The Collector had no power and authority to entertain any pleas for remissions or excuses for deficiencies.<sup>2</sup> The absence of any provision to grant reductions or abatement on account of accidental failures must have occasioned distress to many zamindars from time to time. In 1779, the zamindars

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1. B.R.C., 14 Oct., 1777, Range 50, vol.4.

2. Cotton's Memorandum, p.29.

represented to the collector "the hardships they suffer from the extraordinary violence with which the rains have fell this season" and which had caused much damage to the ~~ans~~ crop, and prayed for delaying the collection of revenue.<sup>1</sup> The Collector rejected their prayer and enforced the payment of the revenues.<sup>2</sup> A composition with any defaulting zamindar was strictly forbidden even if he were able to provide a security for his arrears.<sup>3</sup> ✓ The plan of settlement provided for the outright sale of zamindaries or portions of them for the recovery of arrears and in Chittagong portions or the whole of some zamindaries were actually sold for that purpose.<sup>4</sup> ✓ The Government, however, was not very much inclined to resort to the unpopular means of depriving the zamindars permanently of their inheritance by the sale of their zamindari lands. Concurrently, therefore, they adopted another mode of recovering the arrears in order to reduce, as far as possible, the number of sales of zamindaries. In many cases they farmed out the lands of defaulting zamindars to anyone who agreed to discharge both the balance and the future revenue.<sup>5</sup> The zamindars whose lands were farmed out in this way, were entitled to Khorposh or maintenance allowance

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1. Sumner to C.R., 15 Aug., 1779, B.R.C., 9 May, 1780, Range 50, vol.24.

2. Ibid.

3. L.R., 19 Aug., 1778, para.8, vol.17.

4. B.R.C., 7 Sept., 1779, Range 50, vol.19.

5. Sumner to C.R., 2 July, 1778, and C.R. to Sumner, 7 Aug., 1778 B.R.C., 7 Aug., 1778, Range 50, vol.10.

but it was not paid until the full revenue had been realised.<sup>1</sup>

The abandonment of the practice of demanding security from the zamindars, no doubt, saved them the expenses involved in providing securities who had usually to be paid a commission. But insistence on punctuality in the payment of kists must also have made them dependent on some other persons who could serve as financiers to enable them to pay the kists in time. It must also have led the zamindars to violate the custom of fasalbandi and make untimely demands on the ryots which in all probability threw the ryots on the lap of the money-lenders.<sup>2</sup>

Protection of the ryots against the arbitrary exactions of the zamindars and the rapacity of the farmers was much talked about in the seventies of the eighteenth century and granting pattas to the ryots showing the quantity of lands held by them and rates of these lands, was regarded by the Government as the best and greatest safeguard to them. The Government had failed to introduce pattas or extend protection to the ryots in any other form during the operation of the farming system. Therefore, one of the professed aims of the institution of the Amini Commission was to collect data for introducing a standard pattern for the benefit of the ryots.<sup>3</sup> But, surprisingly enough when the plan of revenue settlement was formed, there was no provision in it for any pattas. In their letter of 5 February

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1. L.R., 19 Aug., 1778, para.9, vol.17.

2. Ryots usually paid revenue after crop sales.

3. B.R.C. 1 Nov., 1776, Range 49, vol.65.

1777, the Court of Directors asked the Government to oblige the zamindars to grant pattas to their ryots specifying the exact amount of rent to be paid by each and insert a clause in their qabuliyats that any breach of this regulation would subject them to the loss of their zamindari<sup>1</sup>. They further asked the Government to determine a proper form of pattas and declare that no patta would be deemed legal or binding on the parties, unless made exactly in the form prescribed.<sup>2</sup> No doubt, the zamindars signed a qabuliyat to that effect but there is nothing in the records to show that any attempt was made to enforce it.

It was the khud-kasht<sup>3</sup> ryots who needed the pattas and the protection of Government most; the paikasht<sup>4</sup> ryots could look after their own interests. But the khud-kasht ryots themselves were traditionally averse to accepting pattas. As late as 1788, Shearman Bird, then Collector of Chittagong wrote to the Board of Revenue:-

"... With respect to pottahs it has never been customary for the zemindars to grant them to the fixed jumma bundy [i.e. khud-kasht] ryots. They would not by any means be averse to giving them, but the ryots would refuse taking them, supposing they would then be at the mercy of the zemindars, who might in future grant them to

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1. Despatches to Bengal, 5 Feb., 1777, Para.16, vol.8.

2. Ibid.

3. Ryots who cultivated land in the village where they resided, and by hereditary right.

4. Migratory or non-resident cultivator who cultivated lands in a village to which he did not belong by birth or hereditary claim and held the lands for a stipulated term.

whom they pleased. These ryots are registered in the jerreeb [measurements] papers, and they receive their canabary accordingly. The paikusta ryots, however, receive pottahs from the zemindars for a specific sum for a given quantity of land in many places, and in others for a fixed proportion of the produce".<sup>1</sup>

To sum up. From the above discussion it is clear that the revenue administration of Chittagong of this period resembled that of the pre-farming period in two essential points. First, the settlement was renewed annually to the same collecting agency for the same amount of revenue, subject to regular payment; and second, the zamindars had not to furnish any security. But there was also a point of dissimilarity and one which made all the difference. Between 1761 and 1773, the zamindars had held the lands by usage, as in the Mughal period, but now they held it by contract. The contract made it binding on them to meet the Government demand in full, deprived them of their customary rights to remissions and abatements on account of floods, erosion and other natural calamities and most important of all, definitely established the principle of selling the defaulting estates for the recovery of arrears. In this context, the essential difference between the farming system of 1773-77 and the restored

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1. Bird to B.R., 14 Jan., 1788, B.R.P., 6 May, 1788, Range 70, vol.41.

zamindari system of 1777-81 may also be noted. Under the farming system if a farmer fell into arrears he had to make good the same "by selling his substance and household effects together with those of his children and those of his relations who compose with him an undivided family"<sup>1</sup> whereas under the current zamindari system if a zamindar fell in balance he was "to cause an adequate portion of his lands to be sold and the produce thereof to be paid to Government."

Under the restored zamindari settlement, the revenue collection of Chittagong was once again satisfactory.<sup>2</sup> Elsewhere, however, the revenues failed once more. Though the revenue demand had shown a big decline since 1777, synchronising with the increased harshness with which it had been realised, arrears continued to pile up and in 1780-81, the figures of collection had reached their lowest point since the acquisition of the Diwani. Once more therefore Hastings set to work to produce a new plan.

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1. N.K. Sinha, The Economic History of Bengal, vol.II, p.103.

2. B.R.C., 7 Aug. 1778, Range 50, vol.10; 16 Feb. 1779, Range 50, vol.16; 25 July, 1780, Range 50, vol.26.

## APPENDIX TO CHAPTER III.

Names of the thirty-nine zamindars of Chittagong who acted as farmers and securities in the settlement of 1774. <sup>1</sup>

<u>Farmers.</u>	<u>Securities</u>
Gangadar Mitra, Bhowani Prasad	Joynarayan Ghosal,
Ram Dulal, Parbati Charan,	Santiram Qanungo,
Kali Charan, Golum Amanat,	Rajballab Qanungo,
Audith Roy, Darpanarayan,	Srimanta Ram,
Abdul Majid, Bholanath,	Madan Mohan Brindaban,
Anandiram, Gopinath	Brajaballab Dalal,
Lutchman Singh, Niamat Khan,	Masud Khan,
Tej Sing, Sooklal,	Ranjit Roy Chaudhury,
Shermast Khan, Aura de Barros	Abdur Rahman,
Muktiram Chaudhury, Ali Raushan,	Sachiram Qanungo,
Mir Faizullah, Sivacharan Chaudhury	Ram Kishore Qanungo,
Gauri Kishore Dalal, Shipi Daulat,	Bancharam Chaudhury,
Chattarnarayan Chaudhury	Ballab Shankar Qanungo,
	Ragunandan Chaudhury.

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1. See Goodwin's letter of 26 Aug., 1774 to the Council of Revenue in Bengal Revenue Consultations, 6 Sept., 1774, Range 49, vol.47.

## Chapter IV.

The Wadahdari System of 1781 - 82

and

the Mofussil Settlements of 1783 -85.

The last significant phase in the revenue administration of Chittagong before the decennial settlement of 1790, opened with the implementation of Hastings' "Permanent Plan for the Administration of the Revenues of Bengal" in 1781. The essence of the plan was that "the collections of the Province should be brought down to the Presidency and be there administered by a Committee of the most able and experienced of the covenanted servants of the Company, to be under the immediate inspection of, and with the opportunity of instant reference for instruction to, the Governor-General and Council."<sup>1</sup> On 20 February 1781, a Committee of Revenue was formed, consisting of four senior servants <sup>2</sup> of the Company and placed in full control of the revenues of the Bengal Presidency. The Provincial Councils which had been created on 23 November 1773, were now abolished and their charge and power transferred to the new Committee. <sup>3</sup> As a temporary measure, the Chiefs of

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1. H.M.S., vol.351, pp.134-135.

2. David Anderson was the President of the Committee and the three other members were John Shore, Samuel Charters and Charles Croftes.

3. H.M.S., vol.351, p.135.



the defunct Provincial Councils, as well as the several Collectors who had been separately posted in ~~the~~ some Districts, were permitted "to remain in their respective stations, under the authority of the Committee, until such time as they shall be recalled by order of the Governor-General and Council".<sup>1</sup>

Soon after they had assumed office, the Committee of Revenue submitted to the Supreme Council a plan for the formation of a new revenue settlement for the year 1781-82 [1188 B.S.]. In fixing the amount of settlement they proposed as the simplest and easiest mode

" to take the highest actual collections that have been made in any one year from 1178 [1771-72 A.D.] to the present time and from an examination of the remissions since granted, and a comparison of the hustabood accounts and the receipts of other years, to form a judgement as to the cause of the decrease of the jumma which has since appeared and pass a decision whether that amount should be continued, decreased or increased." <sup>2</sup>

As to the mode of settlement, the Committee proposed to give preference to the zamindars in all cases where they would agree to the amount of the assessment fixed by the Committee and where there was no valid objection due to minority, gross mismanagement or oppressions and notorious incapacity.<sup>3</sup> The

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1. Ibid., pp.135-136.

2. Ibid., p.173; L.R., 5 May, 1781, para.29, vol.19.

3. Ibid., p.174; ibid.

period of the leases was to be limited to one year with an assurance that in instances where the revenue was regularly discharged, the same zamindars would be privileged to hold the lands at the settlement of the following year at the same assessment.<sup>1</sup> The Committee proposed themselves to execute the task of making the settlement with the zamindars in as many cases as they could, leaving it in others to the Collector or any other Government officer who had the charge of collections.<sup>2</sup>

On 30 March 1781, the Governor-General and Council approved the whole of the plan except that part which proposed to leave the details of the settlement with the Collectors. They "deemed it inconsistent with the office of the person who was to have the collection of the settlement that he should have any concern in the formation of it."<sup>3</sup> For such Districts as could not be immediately settled by the Committee, they directed the Committee to depute agents of their own to form the settlement on the spot.<sup>4</sup> They further asked the Committee to encourage the zamindars to pay their revenue directly to the exchequer at Calcutta, instead of, as before, in the District treasuries.<sup>5</sup> The Supreme Council also made it no secret that under the new settlement they expected a substantial increase in the revenues of Bengal.<sup>6</sup>

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1. Ibid., p.176; ibid., para.32.

2. H.M.S., vol.351, pp.176-77.

3. L.R., 5 May, 1781, para.33, vol.19.

4. Ibid.

5. H.M.S., vol.351, p.178.

6. Ibid.

Thus, the Permanent Plan of 1781 was formulated on the principle of centralisation. It was the outcome of Hastings' idea that the revenue administration of the various Districts could be most efficiently handled at the Presidency under the constant vigilance and supervision of the Governor-General and Council. Under the new plan the District officers were denied any authority in the revenue settlement of their Districts. This appears to have been due to the suspicion of the Supreme Council that if the Collectors themselves were authorised to conclude the settlement, they would underassess the revenue in order to make it easier for them to collect it. Indeed, the most interesting point of the Permanent Plan was the distrust and disregard which was shown by Hastings' Government to the office of the Collector.

When the Committee took up the task of concluding the settlements of the different Districts, they found that Chittagong presented a difficult local problem. Situated at a great distance from the Presidency, it was composed of numerous petty zamindaries.<sup>1</sup> Summoning about two thousand zamindars from so great a distance to the Presidency was an impossible idea. So they decided to depute an officer to make the settlements of Chittagong.<sup>2</sup> In cases where the deputation of an

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1. Com. Rev., to C.R., 14 May, 1781, B.R.C., 22 May, 1781, Range 50, vol.32.

2. Ibid.

officer had been decided upon, the general policy of the Committee was to fix the amount of assessment themselves, leaving to the deputed officer the task of apportioning it among the different zamindars and receiving their qabuliyats. Prompted by the urge of Hastings' Government for exacting as much revenue as possible, the Committee asked Collector Sumner to inform them how far the revenues of Chittagong could be increased. Sumner was opposed to any fresh increase of revenue and wrote, "I do not think this district is capable of paying a greater revenue than it does at present, unless a general measurement of the province was to take place."<sup>1</sup> The Committee, however, persisted in their efforts, and instructed their diwan, Ganga Govinda Singh, to negotiate with the zamindars. The diwan submitted to them a report on 23 April 1781, stating in general terms that the zamindars had agreed to give an annual increase of Rs. 50,000 on the *hast-o-bud* of the previous year and another lump sum of Rs. 50,000 as *nazrana* for 1781-82.<sup>2</sup> Alternatively, the diwan proposed, quite uncalled for, another mode of settlement - "to let the lands in farm" in which case the zamindars should be allowed the customary maintenance allowance.<sup>3</sup> He informed the Committee that he had at his disposal proposals from interested parties to farm out the District for a period of

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1. P.C.R., 6 April, 1781, Range 68, vol.6.

2. See the report of the diwan, P.C.R., 23 April, 1781, Range 68, vol.6.

3. Ibid.

five years on an annual increase of Rs. 50,000 upon the hast-o-bud of the previous year, besides a nazrana of Rs. 50,000 for the current year.<sup>1</sup> According to either of the two modes of settlement, the diwan reported, the total assessment amount for 1781-82 would be Rs. 598,386 viz. Rs. 498,386, the hast-o-bud of 1780-81, plus Rs. 50,000 the proposed increase, plus Rs. 50,000, the proposed nazrana.<sup>2</sup>

It is necessary briefly to consider the report of the diwan to the Committee of Revenue. His report leaves an impression that the zamindars had voluntarily agreed to give the increase. But considering their past behaviour it is rather unusual that they should have willingly agreed to any increased assessment. The diwan had alternative proposals from outsiders to farm out the lands on exactly the same conditions to which the zamindars had agreed. Had they agreed to pay the increase because they were afraid that the land would be lost to them in the event of their recalcitrance, as in 1773? The alternative proposal also looks like a manoeuvre to put pressure upon the zamindars to accede to the terms dictated by the diwan. The diwan's report tends also to suggest that all the zamindars had been consulted in the course of his negotiations for the increase, which was, obviously, impossible. He could have consulted only those who were available at that time at Calcutta.

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1. Ibid.

2. Ibid.

The Committee decided to give preference to the zamindars, but refused to accept the proposed nazrana for the Government. Instead, they fixed the increase at Rs. 60,000,<sup>1</sup> As the Committee pointed out,

" The Committee prefer this mode of increase to that which has been proposed by the dewan, as the latter supposed a fixed or mokurrery [muqarrari] settlement, which would preclude Government from reaping the advantage of a further investigation at a future settlement, and would, in fact, be accepting Rs.50,000 at present in lieu of the additional revenue which may be established for ever." <sup>2</sup>

The total amount of settlement was fixed at Rs. 558,386, viz. Rs. 498,386, the hast-o-bud of 1780-81, plus Rs. 60,000, the increased demand. The assessment thus fixed for Chittagong was summary in nature, imposed from above, without any reference either to an evaluation of the resources of the District or to the highest actual collection of any one year from 1171-72 and without an analysis of the remissions granted and balances uncollected since that date, such as the original plan of settlement had envisaged. Chittagong was not, however, an isolated instance. From a report of the Committee of Revenue to the Governor-General and Council on 14 May 1781,

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1. P.C.R., 23 April, 1781, Range 68, vol.6.

2. Ibid.

it is known that the increase of revenue under the new settlement was a general one for all the Districts.<sup>1</sup> By 1780-81, the annual expenses of collection and the charges of general administration had soared but the figures of collection had reached their lowest point since 1765; and the wars of Hastings further exhausted the treasury.<sup>2</sup> It was thought apparently that improvement in the figures of collection would replenish the treasure and restore the confidence of the Directors in Hastings' Government.

After fixing the assessment for Chittagong, the Committee proceeded to determine the method of distributing it among the zamindars. The zamindars had urged the diwan to levy the increase in proportion to the capability of the zamindaries.<sup>3</sup> As this could not be done without a minute local enquiry into the resources of the zamindars and without occasioning a great delay in the making of settlement, any such method was discarded. The diwan had suggested that the Committee should "assess the increase in due proportion upon the assul jumma in the mofussil".<sup>4</sup>

" The Committee observe that although this mode is not wholly free from the objection of inequality, as many places have either been improved or impoverished since the assessment of the assul jumma, and further inequalities have arisen from partiality in assessing the taxes subsequent to the assul, yet the Committee

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1. B.R.C., 22 May, 1781, Range 68, vol.32.

2. B.B. Misra, The Central Administration of the East India Company, p.184.

3. See the diwan's report, P.C.R., 23 April, 1781, Range 68, vol.6.

4. Ibid.

observe that it has its advantages over every other mode in point of certainty and expedition, as the dewan informs them that there are complete and regular accounts of the assul jumma of each zemindar in the sadar sutcherri of Chittagong, and nothing will be left to the person entrusted with the making the settlement but to inspect these accounts and calculate the proportions. Considering that the year is fast advancing, the Committee are therefore induced to adopt this mode in preference to any other by which the assessment could be imposed in proportion to the hustabood or produce ....".<sup>1</sup>

The duties of the deputed officer were defined as distributing the increase on the above method and receiving the qabuliyats of the zamindars. Where the zamindars would not agree to sign the qabuliyats with the increase, he was authorised to let their lands in farm to the highest and most eligible proposers for one or two years.<sup>2</sup> In such cases the farmers were to make a khorphosh or maintenance allowance to the zamindars at the following rate: upon a jama of less than Rs. 100, 20 per cent, from Rs. 100 to 500, 15 per cent, and upon a larger jama, only 10 per cent.<sup>3</sup> A clause was to be inserted in the qabuliyats of the zamindars and farmers

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1. P.C.R., 23 April, 1781, Range 68, vol.6.

2. Ibid.

3. Ibid.



that the increased demand of revenue was to be met by them from their profits arising from "the cultivation of lands hitherto untenanted" and that "no new tax is under this pretence to be levied from the ryots and inferior landholders".<sup>1</sup> In order to ensure regular payment, a penalty of one per cent upon the arrears of the first kist and two per cent upon the arrears of the subsequent kists was prescribed if a zamindar should fail to pay his kists at the stipulated period.<sup>2</sup> At the same time to remove any misapprehensions that an additional assessment would be levied from those who made regular payments of kists, it was also declared that no such increase would be exacted from them but that they would be considered "as entitled to the favour and indulgence of Government".<sup>3</sup>

The policy of the Government in 1781 was to encourage the zamindars to pay their revenues directly to the exchequer at Calcutta. Before 1781, however, the zamindars of Chittagong used to pay the revenues into the District treasury. Since money was wanted everywhere - by the Commercial Agents for the purpose of the Company's investment', by the Collector and Judge, by the paymasters of the troops and other officers for their establishments, the revenues were not remitted by the Collector in specie to the Presidency. Instead, they were remitted by transfers and assignments or when the channels of public expenditure, and Company's investment were insufficient, the rest

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1. Com. Rev. to C.R., 14 May, 1781, B.R.C., 22 May, 1781, Range 50, vol.32.

2. H.M.S., vol.351, p.167.

3. Ibid., p.169.

was  
/remitted through private merchants who usually wanted money for purchasing goods for the consumption of Calcutta or for foreign trade. The zamindars paying their small revenues in monthly instalments could hardly remit them through these channels to Calcutta. To avoid the difficulties of remittance, they proposed that a wadahdar<sup>1</sup> should be appointed to collect the revenues from them and transmit them to Calcutta.<sup>2</sup> The proposal was in consonance with the Committee's policy of minimising the charges of collection<sup>3</sup> and they readily accepted it. They thought it superfluous, however, to appoint another officer for this purpose and decided to entrust the task of collection to the same officer as was to be deputed to make the settlement with the zamindars.<sup>4</sup> The wadahdar was to "become responsible for the amount of their jumma and pay it in monthly kists at the Khalsa". He was allowed to collect 3 per cent. on the jama of the zamindars "as compensation for his trouble and expense".<sup>5</sup>

The above arrangement deprived the Collector of the charge of collections as well, and delegated it to the person who was to distribute the assessment and make the settlement.

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1. One who is bound by an engagement, a contractor.
  2. See the diwan's report, P.C.R., 23 April, 1781, Range 68, vol.6.
  3. It was estimated that it would result in a net saving of Rs. 34,371. See H.M.S., vol.351, p.151;
  4. P.C.R., 23 April, 1781, Range 68, vol.6
  5. Ibid.

The combination of the two functions of making the settlement and collecting the revenues in the same person defeated the very principle upon which the Committee had introduced the new plan. Curiously enough, the office of the Collector was retained. But the power and functions of the Collector in relation to the wadahdar were left undefined, thus leaving room for misunderstanding and conflict of authority and jurisdiction.

On 28 April 1781, one Udainarayan Mukherji was appointed wadahdar of Chittagong.<sup>1</sup> From circumstances which do not transpire, he could not accept the appointment and on 25 May, the Committee appointed one Lala Khosal Chand to the post. No account is available in the records about the past career of Khosal Chand. On several occasions, the Committee referred to him in their correspondence as amin.<sup>2</sup> This, read with the instructions of the Governor-General and Council to the Committee on 30 March 1781, to depute persons from "proper offices" to conclude the settlements,<sup>3</sup> gives the impression that Khosal Chand had been an amin in the employ of the revenue department at Calcutta, before his appointment as wadahdar. The employment of an amin upon such an important commission - no less a person than John Shore was deputed for the settlement of Dacca - suggests that Khosal Chand commanded tremendous

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1. P.C.R., 28 April, 1781, Range 68, vol.6.

2. An officer of Government employed either to take charge of an estate and collect the revenues on account of Government or to investigate and report their amount; also, a surveyor.

3. L.R., 5 May, 1781, para.33, vol.19.

influence with and confidence of the Government, quite unusual for a humble native servant such as an amin.

Khosal Chand's revenue management started with an open rift between him and the Collector. Before the wadahdar arrived at Chittagong, Sumner had made over charge of administration to his Assistant, John Buller and left for Calcutta. In the meantime, on 28 May 1781, the Committee had directed the Collector to hold the punya of 1188 B.S. [1781-82] before 13 Ashar. Due to unavoidable circumstances, Buller fixed it for 1 Sravan.<sup>1</sup> But Surya Bamun, the wadahdar's naib, shifted the date back to 20 Ashar, without giving the Collector any reason for his action.<sup>2</sup> On 13 July the wadahdar required of Buller that he should hand over the diwani daftar and treasury to him. Buller declined to comply with his requisition pending the orders of the Committee.<sup>3</sup> He brought these circumstances to the notice of the Committee and requested them to clarify the power and authority vested in the wadahdar. On the other hand, the wadahdar complained to the Committee that Buller had issued an order on 20 Ashar, forbidding any peons of the Collector's establishment, on pain of heavy punishment, from going into the mofussil in connection with revenue matters, without due authority from him.<sup>4</sup>

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1. Buller to Com. Rev., 11 July, 1781, P.C.R., 20 July, 1781, Range 68, vol.8.

2. Ibid.

3. Buller to Com. Rev., 13 July, 1781, P.C.R., 23 July, 1781 Range 68, vol.8.

4. See the wadahdar's arzi or petition to the Committee, P.C.R., 23 July, 1781, Range 68, vol.8.

On 20 July 1781, the Committee clarified to Buller the nature of the wadahdar's commission:

" Kosaul Chund has received full and ample authority from us to compleat the settlement .... after he ~~has~~ concluded it, he is to transmit the accounts of it to us and make his remittances agreeably to the kists immediately to our treasury." <sup>1</sup>

They asked Buller to keep the diwani daftar and treasury under his control but to allow the wadahdar access to them and the free use of such papers and accounts as he might require for his task.<sup>2</sup> Regarding the wadahdar's complaint, they told Buller that the wadahdar had authority to demand the collections from the landholders in his own name and should he find it necessary to send muhassils <sup>3</sup> into the country for his business, "his signature to the order or writ is sufficient".<sup>4</sup> They further asked him to render to the wadahdar "every assistance to enable him to fulfil his engagement with Government."

The scope for conflict between the wadahdar and the Collector had not yet been altogether eliminated. For, in the course of conducting his revenue transactions the wadahdar soon found himself drawn into a clash of authority and jurisdiction with the Collector, working in the capacity of the judge of

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1. P.C.R., 20 July, 1781, Range 68, vol.8.

2. P.C.R., 23 July, 1781, Range 68, vol.8.

3. Special messengers, appointed for revenue purpose.

4. P.C.R., 23 July, 1781, Range 68, vol.8.

District diwani adalat or court of civil justice. He complained to the Committee that the revenue-payers, taking advantage of the confusion created by the separation of the two functions of revenue and justice, evaded paying the revenues at the stated period, that it had been formerly the custom in the District to suspend the business of the adalat during the punya and the settlement period to enable the revenue-payers to attend to the business of revenue settlement, but that now the work of the adalat was continued, the adalat chiti <sup>1</sup> regularly issued, and the asamies <sup>2</sup> kept confined to the great detriment of the revenues.<sup>3</sup>

The wadahdar further maintained that the business of the collections could never be carried on smoothly "without the power of determining all causes respecting jumma and the lands."<sup>4</sup> In support of his point he cited two instances:

(1) " A comes and represents that he had ploughed and prepared his land but B would not let him sow it. If I am not able to summon B to settle the dispute how can cultivation and the business of the collections be carried on?" <sup>4</sup>

(2) " A zemindar comes and represents that the partners in his zemindary dispute with him and will not permit him to collect his rents. If I cannot call upon the

1. A process; a note conveying an order or demand.

2. A defendant in a suit, a criminal or debtor, also, a renter.

3. See the arzi of the wadahdar, P.C.R., 8 Aug., 1781, Range 68, vol.8.

4. Ibid the wadahdari's arzi, P.C.R., 8 Aug., 1781, Range 68, vol.8.

persons complained against, to settle the dis-

pute how is the cazanna [revenue] to be raised?" <sup>1</sup>

The wadahdar requested the Committee to put the adalt under his charge so as to enable him to perform his revenue duties satisfactorily.<sup>2</sup> Then the wadahdar proceeded to explain how the diwan of the District, taking shelter under the judicial authority of the Collector was throwing up obstacles to his work. When the wadahdar had occasion to summon the zamindars in connection with revenue matters, the diwan acting in collusion with them issued pretended summonses and held them in confinement to the great prejudice of the public business.<sup>3</sup> When the zamindars came to the District headquarters to pay their revenue, the diwan's people carried them away to his house where the diwan kept them confined and when the wadahdar interceded on their behalf, the diwan told him that he would not release them till he had made them pay their revenue arrears of past years and their debts to the mahajans or money-lenders.<sup>4</sup> Whenever the wadahdar summoned an asami, the diwan carried him before the adalat under pretence of a complaint against him for debts. <sup>5</sup> The wadahdar prayed to the Committee that the diwan should be removed from his office.

The Committee censured the conduct of the diwan and asked the Collector to inform him that if he obstructed the

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1. Ibid.

2. Ibid.

3. Ibid.

4. Ibid.

5. Ibid.

wadahdar's business in future, he would be dismissed from office.<sup>1</sup> They ignored the wadahdar's request for the reunion of the functions of revenue and justice in his person and were content with issuing a rather vague order to the Collector:

" The Honble Governor-General and Council having drawn a clear and distinct line of duties and powers of the Revenue and Judicial Departments, we desire that you attend to their instructions on this head and given the wodadar every assistance and support in the discharge of his public business. " <sup>2</sup>

The diwan denied the allegations of the wadahdar against him and the Collector wrote to the Committee that Khosal Chand had never made the least complaint against the diwan to him, neither had the least impropriety of conduct in him ever come to his knowledge.<sup>3</sup> Thereupon the Committee suspended their previous resolution on the diwan's conduct and asked Khosal Chand to apply in future to the Collector for redress of any grievances against the diwan.<sup>4</sup>

In his letter of 20 August 1781, Buller contradicted the charge of the wadahdar that the business of the adalat had been transacted at the time of the punya and settlement and informed the Committee that it had remained suspended for the two months of Bhadra and Asvin.<sup>5</sup> Buller brought counter-charges

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1. P.C.R., 8 Aug., 1781, Range 68, vol.8.

2. Ibid.

3. P.C.R., 13 Aug., 1781, Range 68, vol.9.

4. Ibid.

5. Buller to Com. Rev., 20 Aug., 1781, P.C.R., 29 Aug., 1781, Range 68, vol.9.



that the wadahdar often encroached upon his authority and obstructed the process of justice. He cited four such instances.

(1) Surya Bamun, the wadahdar's naib had trained a number of servants like sepoys. One of them was detected in obstructing the execution of an adalat decree; he confessed that he acted upon a written order from Surya Bamun.<sup>1</sup>

(ii) The Collector had sent a peon with a parwana to certain zamindars to enforce their performance of the customary duty of keeping the public dak<sup>2</sup> road passable. But Surya Bamun ordered his immediate return to town.<sup>3</sup>

(iii) At the request of zamindars, the Wadahdar deputed his own peons into the mofussil as nigahbans or watchmen. Under the shadow of their protection the zamindars paid not the slightest attention to either the decrees of the adalat or the parwana of the Collector, and expelled and beat off such peons as brought a decree or parwana contrary to their interest.<sup>4</sup>

(iv) If even the smallest landholder had a claim made upon him by money-lenders and the debt was proved in the adalat and if he was unwilling to pay it, he represented to the wadahdar that he was unable to pay and that if he were confined for it, his estate would default in its revenues. Upon this the

1. Ibid.

2. Post, Post-office, relays of men or cattle along the road for the conveyance of letters.

3. Buller to Com. Rev., 20 Aug., 1781, P.C.R., 29 Aug., 1781, Range 68, vol.9.

4. Ibid.

wadahdar would demand his release. If this was admitted there was no possible means left to enforce the execution of the adalat decree. This had frequently happened in cases where the parties, the Collector knew, had been well capable of paying the debt.<sup>1</sup>

The Committee agreed that the conduct of the wadahdar had been improper and irregular in the instances mentioned by the Collector,

" ... But we trust to your discretion to prevent the repetition of them in future, as well as to remedy any inconveniences which may arise from carrying into execution the orders of two independent jurisdictions against the same objects. " <sup>2</sup>

They warned the wadahdar not to interfere with the proceedings of the adalat. Thanks to other developments, however, the spirit of rivalry that persisted between the two departments gradually receded into the background.

The wadahdar was very soon to find himself in a sea of troubles regarding the collections. For the first few instalments, he was regular in his payments to Government. Then misfortune began. By the end of January 1782, a sizable balance had accumulated. On 30 January 1782, he complained to the Committee that the zamindars had not been co-operating with him, that they willfully delayed the payment of their kists and

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1. Ibid.

2. P.C.R., 29 Aug., 1781, Range 68, vol.9.

that when he had sent peons for them to appear before him, they hid themselves in their houses.<sup>1</sup> He requested the Committee to permit him to dispose of the lands of some zamindars by public sale in order to raise the deficiencies and to order Buller to place under his control, a company of sepoy to enforce the collection from the "calcitrant zamindars."<sup>2</sup> It may here be noted that his troubles with the zamindars were of his own making. From a report, dated 17 January 1785, of Collector Irwin who was asked to make an investigation into the conduct and proceedings of the wadahdar in making the settlement, it is known that "he had not made the proper settlements with the zemindars at his first outset, who took their advantage of this circumstance in the course of the season, and when they found he was likely to fall into disgrace for the backwardness of his payments ...."<sup>3</sup> The Committee neither authorised the sale of lands for arrears of kists nor the use of Company's sepoy by the wadahdar to enforce collections. They asked Buller to assist the wadahdar with his authority and directed the wadahdar to report his difficulties in future to Buller.<sup>4</sup> On complaint from the wadahdar against Gul Muhammad, the farmer of Banskhalī, the Committee directed Buller to enquire into the complaint and if it proved true, to depute a sazawal to take charge of the collections of Banskhalī and credit the

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1. See the wadahdar's arzi, P.C.R., 30 January, 1782, Range 68, vol.12.

2. Ibid.

3. Irwin to Com. Rev., 17 Jan., 1785, P.C.R., 14 Feb., 1785, Range 68, vol.39.

4. P.C.R., 30 Jan., 1782, Range 68, vol.12.

wadahdar with the amount so collected.<sup>1</sup> Similarly, when the wadahdar complained that the darogahs of the khedahs<sup>2</sup> had placed peons over many zamindars and ryots to supply men for working as begars<sup>3</sup> in the khedahs and that, as a result, many ryots had deserted the lands, the Committee asked Buller to afford him redress.<sup>4</sup> There was a further departure from their original policy of centralisation of administration. The wadahdar used to remit his collections direct to the Calcutta exchequer in specie. This gave rise to a two-fold problem. The civil and military establishments suffered from frequent arrears of pay;<sup>5</sup> and the quantity of the circulating specie of Chittagong gradually began to diminish. The Governor-General and Council recommended the Committee "to accomodate the claims on the revenue by bills or aides to the Board of Trade<sup>or</sup> in any other way that may prevent the transfer of its circulating specie, which is always insufficient."<sup>6</sup> Thereupon, the Committee issued a parwana to the wadahdar to pay the kists to the Collector in future and asked the Collector to retain such a portion as was necessary for the monthly

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1. Ibid.

2. Enclosures in which wild elephant are caught.

3. Forced labourers.

4. P.C.R., 30 Jan, 1782, Range 68, vol.12.

5. Major Ellerker had to complain on several occasions that his troops had been running in arrears of pay, and Buller, that the civil establishment had been much distressed due to the arrears of pay.

6. C.R. to Com. Rev., 4 March, 1782, P.C.R., 7<sup>n</sup> March, 1782, Range 68, vol.13.

establishment charges; and remit the surplus to them by the above means.<sup>1</sup>

The swing from total independence to partial dependence on the Collector indicates that the attitude of the Port William authorities had been changed by their experience of the working of the centralised system in the past months. They now appeared to have realised that they could not possibly deal personally with the minutest details of diverse complaints and petty problems relating to the revenues which were local in nature and that there should be some responsible local authority to deal with them on their behalf. It was about this time that John Shore, a member of the Committee was strongly advocating the restoration of decentralisation on the following grounds:-

" In the actual collection of revenues nothing is more necessary than to give immediate attention to all complaints which are preferred daily without number. ... This cannot be done where the control is remote. In every pergunnah throughout Bengal there are some distinct usages which cannot be clearly known at a distance. Yet in all complaints of oppression or extortion, these must be known before a decision can be pronounced. ... The real state of any district cannot be known by the Committee. A farmer or

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1. P.C.R., 7 March, 1782, Range 68, vol.13.

zemindar may plead that an innundation has ruined him; or that his country is a desert for want of rain; an aumeen is sent to examine the complaint; he returns with an exaggerated account of the losses, provided in volumes of intricate accounts, which the Committee have no time to read and for which the aumeen is well-paid. Probably, however, the whole account is false. Suppose no ~~so~~ aumeen is employed, and the renter is held to the tenor of his engagements, the loss if real, must occasion his ruin, unless his assessment is very moderate indeed." <sup>1</sup>

Meanwhile the zamindars of Chittagong had submitted through their wakil, Ramnarayan a petition to the Committee against various oppressions and extortions of the wadahdar.<sup>2</sup> The zamindars stated that the wadahdar had imposed a mathaut of two and a half annas upon every rupee of the jama to collect the increase of Rs. 60,000 and had levied another half an anna on every rupee as his mihnatanas,<sup>3</sup> besides, exacting from them seedah kharach, saranjami and other perquisites. ✓ They further complained that he had levied a mathaut on the ghair panchaki

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1. Shore's minute of 13 Jan., 1782, quoted by J.H. Harington in his An Elementary Analysis of the Laws and Regulations enacted by the Governor-General in Council, at Fort William in Bengal for the Civil Government of the British Territories under that Presidency, vol.II, pp.41-42.
  2. See petition of Ramnarayan, wakil of the zamindars of Chittagong, P.C.R., 30 Jan., 1782, Range 68, vol.12.
  3. Compensation ~~for~~ the management of any affairs.

lands which had always been exempt from any kind of increase. Moreover, in making the settlements of the sair mahal he had not proportionately distributed the increase on the jama of the preceding year but had arbitrarily enhanced it. Finally, he had refused to accept the istifa or deed of relinquishment of such zamindars as had declined to enter into engagements for the revenues of their lands and had obliged them to continue in charge of the zamindari and answer for the revenues together with the increase by confining them under a guard of sepoy.<sup>1</sup>

✓The Committee authorised Collector Buller to enquire into the complaints and report the circumstances to them.<sup>2</sup> On 26 February 1782, he informed them that he had called upon the wadahdar to answer the complaints and produce his settlement papers.<sup>3</sup> Having failed to get either any satisfactory answer or the papers and accounts, he had asked the qanungoes in charge of the record office to examine in what manner the settlement had been made with the zamindars. He further informed the Committee that ever since the wadahdar's arrival in Chittagong the zamindars and ryots had been continually making complaints to him of undue extortions by the wadahdar but he had never interfered lest it might have been represented to the Committee

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1. See Ramnarayan's petition, P.C.R., 30 Jan., 1782, Range 68, vol.12.

2. P.C.R., 30 Jan., 1782, Range 68, vol.12.

3. Buller to Com. Rev., 26 Feb., 1782, P.C.R., 7 March, 1782, Range 68, vol.13.

that he had thereby thrown up obstacles to his work. "From the frequent representations of the zemindars and from the disinclination of the wodadar to produce any accounts", Buller said, "I am led to imagine that much more has been collected than authorised by your instructions to him."<sup>1</sup> Buller promised to submit his detailed report after further enquiry.<sup>2</sup>

On receipt of this preliminary report, the Committee abruptly called off the enquiry and wrote to the Collector,

" We do not think it necessary that you enter into any general enquiry of the collections made by the wodadar but when complaints are preferred to you by any of the zemindars or talookdars, that you call upon him to answer the complaint, and produce the accounts of the collections made from the complainant. In case he should neglect to answer the complaints or produce the accounts you will proceed to a decision without regard to any studied delays on the part of the wodadar."<sup>3</sup>

The Committee gave no reason for thus calling off the investigation. One<sup>4</sup> may perhaps be found in John Shore's minute of 13 January 1782, wherein he says,

" When complaints are made against them it is almost impossible to discriminate truth from falsehood;

1. Ibid.

2. Ibid.

3. P.C.R., 7 March, 1782, Range 68, vol.13.

4. It is also not unlikely that Khosal Chand might have had as his protector a senior servant of the Company.



and to prevent a failure in the revenues, it is found necessary in all doubtful cases to support the farmer; a circumstance which may confirm the most cruel acts of oppression." <sup>1</sup>

Although the enquiry was called off, ✓ the wadahdar does not appear to have been free from fault. Besides Buller's preliminary findings, there is further evidence to show that he did actually abuse his power and position. The wadahdar's failure to send his settlement papers and accounts to the Committee at the conclusion of the settlement, ✓ or to produce them for inspection by the Collector would itself cause suspicion. The report of Collector Irwin, dated 17 January 1785, part of which has already been quoted, <sup>2</sup> confirms this doubt. But, to a great extent, Government policy was to blame for this state of affairs. ✓ The Committee had created an irresponsible authority in the person of the wadahdar, without any powerful local control over him. He was far more powerful than a farmer under an ordinary farming system. ✓ The conduct of a farmer used to be controlled on the spot by a senior covenanted servant, the District Officer; the conduct of the wadahdar was controlled in theory, but not in practice - by a Committee sitting at Calcutta and transacting the entire revenue work of the Bengal Presidency. Wielding the authority and position of a District revenue officer of Government, yet free from the

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1. Shore's minute of 13 Jan., 1782 quoted by Harington, opp.cit., vol.11, p.42.
  2. See supra.p174.

responsibilities of such an officer and left to himself without any control - the most powerful of all kinds of revenue agents ever tried by the Company - it is little wonder that he should abuse his authority to further his own ends and oppress the people.

The result of his mismanagement and troubles with the zamindars was that by the end of February, 1782, his accounts with the Company were hopelessly in arrears. On 7 March 1782, John Shore, then acting President of the Committee, reported to the Committee that the ~~total~~ balance due from the wadahdar to the end of ~~the~~ Mugh, 1188, amounted to Rs. 113,672.<sup>1</sup> On the his recommendation, the Committee authorised Buller to make an immediate demand upon the wadahdar and if he failed to discharge it within two days, to put him into strict confinement.<sup>2</sup> On 24 March 1782, Buller informed them that after waiting for ten days he had been able to recover only Rs. 36,501 and he had placed him in prison for the remaining sum of

Rs. 77,171.<sup>3</sup> Shortly afterwards, on the wadahdar's prayer, the Committee permitted him to come to Calcutta but told him that if he failed to pay the amount in twenty days' time, he would be dispossessed.<sup>4</sup>

From Calcutta, Khosal Chand submitted sundry arziees, claiming deductions on various accounts, and after making due

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1. P.C.R., 7 March, 1782, Range 68, vol.13.

2. Ibid.

3. Buller to Com. Rev., 24 March, 1782, P.C.R., 29 April, 1782, Range 68, vol.14.

4. P.C.R., 6 May, 1782, Range 68, vol.14.

allowance to his claims, the total balance due from him to the end of 1188 B.S. was found to be Rs. 71,115. On 4 December, 1782, John Shore summoned him to pay it.<sup>1</sup> Khosal Chand contended that "he was a servant, not a farmer and that he had not signed a tahud [deed of lease] and was only responsible for the amount of his jumma Crutch [jama kharach] accounts".<sup>2</sup> Shore maintained that he was answerable for the uncollected revenue of the District as well, for he had signed the following agreement:

" Whereas the above mahal has been made over to me, and I have freely and willingly taken it, I Coshaul Chund do agree and give in writing that I will without plea or evasion pay the above sum .... agreeable to the kists, and if there should be any balance I am answerable for it, I will pay it to the last daum [dam]".<sup>3</sup>

The Committee ordered his confinement till he paid the amount.<sup>4</sup> On April 1783, the diwan of the Committee told them that no part of the balance had as yet been realised from the late wadahdar.<sup>5</sup> He had pleaded his inability and had claimed that a large sum was due to him from the zamindars. He had requested the Committee to order the Collector of Chit-tagong to collect it and carry it to his credit.<sup>6</sup> The Committee

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1. P.C.R., 5 Dec., 1782, Range 68, vol.19.

2. Ibid.

3. Ibid.

4. Ibid.

5. See the diwan's report to the Committee, P.C.R., 3 April, 1783 Range 68, vol.22.

6. Ibid.

asked Collector Irwin to enforce payment of such balances from the zamindars as would appear to be justly due to the late wadahdar.<sup>1</sup> On 17 January 1785, the Collector reported that Rs. 32,540 were found to be due from a great number of zamindars, not one of whom, according to him, could possibly produce the arrears without encroaching upon the current year's collections.<sup>2</sup> The Committee suspended the demand upon the zamindars and advertising to their proceedings of 5 December 1782, passed a ruling:

" In every case when a person enters into engagements to pay a specific revenue to Government he is responsible for the amount of that sum whether he collects it from the country or not; and that the plea of balances being due from the mofussil should never be admitted as exonerating him from his responsibility. " 3

The Committee held Khosal Chand answerable for the whole of the balance of Rs. 71,115. and again ordered his imprisonment.<sup>4</sup> It is not known if the money was ever recovered.

After the failure of Khosal Chand, the Committee abandoned the wadahdari mode of collection and introduced a farming system for 1782-83 [1189 B.S.]. The whole District

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1. P.C.R., 3 April, 1783, Range 68, vol.22.

2. P.C.R., 14 Feb., 1785, Range 68, vol.39.

3. Ibid.

4. Ibid.

was turned into one farm, to be placed in charge of one farmer for the very short lease of one year's duration. On 4 July 1782, one Audhiram Das Datta of Calcutta entered into engagement with the Committee of Revenue to farm Chittagong for Rs. 558,561.<sup>1</sup> He offered as his security Sanatan Sarkar, a Calcutta merchant, who undertook to make good to the Company any arrears at the expiration of the lease.<sup>2</sup> The general principle of settlement was the same as that of the preceding year, that is to say, the settlement should be concluded by the farmer with the zamindars in all instances where no immediate causes existed to render them ineligible. The idea of one farm, one farmer and one year was, however, an innovation; it had never been tried before in Chittagong.

In the light of the previous year's experience the Committee now restored the power of general administration of revenue affairs to the Collector. The farmer was placed under the full control of the Collector. The Collector was to supervise his work of collections, assist him with his power and authority when needed to enforce collection, receive the kists at the treasury and account for the jama kharach to the Committee.

From the administrative point of view, the above arrangement was a definite improvement on the chaotic situation of the previous year. On the one hand, it relieved the Committee

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1. P.C.R., 4 July, 1782, Range 68, vol.15.

This also included the ~~sair~~ revenue.

2. Ibid.

of a great work-load; on the other, it excluded any possibility of conflict between the Collector and the farmer.

But from the point of view of the general welfare of the country, the introduction of a one year's farming system was certainly a retrograde step. The farmer working in close co-operation with the Collector succeeded in fulfilling his contract almost to the full. At the end of his lease, the total balance due from him was only Rs. 8,779<sup>1</sup> - which means a net payment by him of Rs. 549,782. Thus, as Collector Irwin<sup>2</sup> remarked, "his management in the farm facilitated the establishing the increase attempted the year before by the wodadar Khoshal Chund".<sup>3</sup> But this could not be done without taking recourse to extreme means, as the farmer himself confessed to the Committee when pleading for deductions on account of certain irrecoverable items.<sup>4</sup> The Collector also informed the Committee that the farmer had been obliged to adopt rigid methods and oppressive measures for realising the revenues.<sup>5</sup> Indeed, oppression was<sup>the</sup> inevitable result of a one year's farming system. As early as 14 May, 1772, the Controlling Committee of Revenue at Calcutta, presided over by Hastings himself,

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1. Irwin to Com. Rev., 17 Jan., 1785, P.C.R., 14 Feb., 1785, Range 68, vol.39.
  2. On 15 Aug., 1782, John Buller had been replaced by James Irwin, a man of seventeen years' standing in the service of the Company as "Chief, Collector, Judge and Magistrate". See, P.C.R., 26 Aug., 1782, Range 68, vol.16.
  3. Irwin to Com. Rev., 17 Jan., 1785, P.C.R., 14 Feb., 1785, Range 68, vol.39.
  4. See his arzi, P.C.R., 22 May, 1783, Range 68, vol.22.
  5. Irwin to Com. Rev., 28 Feb., 1783, P.C.R., 3 March, 1783, Range 68, vol.21.

had discarded it on weighty grounds,<sup>1</sup> as very oppressive to the people and injurious to cultivation. ✓ It is therefore distressing to see that the Supreme Council headed by the same man, should have permitted the introduction of the same system at Chittagong in 1782-83.

Collector Irwin was opposed to the continuation of the one year's farming system. An able and energetic officer, he closely studied the working of the farming system and in a letter to the Committee of Revenue on 28 February 1783, he wrote:-

" The increase imposed on the ancient hustabood of this province, will this year, I believe, be realized; .... but from the intimate concern I have all along taken in the collections of the farmer, and from the knowledge I have made it my business to gain of the country, and its ability, ..... I found that the mode he was under the necessity of adopting, might answer his purpose for the present year but would never ensure to Government a perpetual revenue to the amount

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1. The shortcomings of the system were summed up thus:

" The farmer who holds his farm for one year only, having no interest in the next, takes what he can with the hand of rigor, .... he is under the necessity of being rigid and even cruel, for what is left in arrear after the expiration of his power, is at best a doubtful debt, if ever recoverable. .... Some of the richest articles of tillage require a length of time to come to perfection; the ground must be manured, banked, watered, ploughed and sowed or planted. These operations are begun in one season and cost a heavy expence which is to be repaid by the crops of the ensuing year. What farmer will give either encouragement or assistance to a culture of which another is to reap the fruits? "

of the present year's settlement. Those who possess very profitable zemindaries, easily entered into the settlement he proposed, from a fear that their customacy might lead to a mofussil investigation, and the tax fall heavily on them. Others who might not be so well able to pay it, have consented with the hopes that a new year would produce a new settlement, and that as their agreement with the farmer did not fix their jumma with Government, they might find new scope for intrigue, and there are some few zemindars, whose situations are such, as totally to give up the management of their jumma lands to the farmer, from an inability to pay the jumma required of them.

From the foregoing it appears to me beyond a doubt that the mode of farming the District on the present footing by an arbitrary jumma at the sudder [sadar], which is to be levied on near two thousand zemindars, and leaves room for yearly intriguing and an opportunity of very unjust and partial conduct in the farmer ... would in a very short time be the ruin of the country and of course, of the revenues.

To obviate this and perfectly to establish the increase, I would recommend the making a mofussil settlement on the part of Government with each zemindar individually, ascertaining their jumma to the nature



of the lands, which only a local knowledge of the country can enable any one to do with that impartiality which ought to take place in such a business. I would also recommend a khass collection upon such a bundobust, for Government cannot have a greater security for their revenue than the lands of the zemindars." <sup>1</sup>

Irwin was also of opinion that his proposal for the redistribution of the jama after a local investigation of the resources of the zamindaries would not lead to any decrease of the total revenue demand of Government on the District; on the contrary, it might enable the Collector to improve the resources and augment the revenues within a short time.<sup>2</sup> Irwin's proposal appeared just and reasonable to the Committee and they wrote to the Supreme Council that it would enable the Government to render the assessment upon the zamindars of Chittagong equal and proportionate to their resources and that it would "diminish the opportunities of oppression in the first instance and afford the surest grounds of detecting them in case they should be committed."<sup>3</sup> They were also induced to believe that an investigation into the revenue resources of the District might lead to an increase of its revenues.<sup>4</sup>

On 8 April 1783, the Governor-General and Council approved the mode of settlement proposed by Irwin and authorised him to

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1. Irwin to Com. Rev., 28 Feb., 1783, P.C.R., 3 March, 1783, Range 68, vol.21.

2. Ibid.

3. Com. Rev. to C.R., 3 March, 1783, P.C.R., 3 March, 1783, Range 68, vol.21.

4. Ibid.

conclude the settlement of 1783-84 [1190 B.S.] accordingly.<sup>1</sup>

Irwin commenced his investigation in May 1783. ✓ He had taken upon himself an onerous and exacting task. He had to scrutinize the resources and abilities of about two thousand zamindaries and make the settlement with each zamindar individually. After four months of strenuous efforts, he was able to report the completion of the settlement of Chittagong to the Committee of Revenue on 3 September 1783.<sup>2</sup> As the assessment figures of both 1188 and 1189 B.S. for the various zamindaries were arbitrary and undefendable, ✓ Irwin took the jama of 1187 [1780-81] as the basis for his new assessment. He evaluated the resources of each zamindari, found out the causes of the balances, if any, of the previous years, and then fixed the amount of assessment, obtaining an increase on the assessment of 1187 where the resources of zamindaries appeared to warrant it, allowing the zamindars to enjoy the lands without any increase where the resources were found to be equal to the assessment amount of 1187 and reducing the assessment where he saw that the zamindaries were overburdened. "The first principle of this settlement" said Irwin, was "to encourage the zemindars to hold and cultivate their own lands".<sup>3</sup> If they refused to accede to the reasonable terms suggested

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1. C.R. to Com.Rev., 8 April 1783, P.C.R., 14 April, 1783, Range 68, vol.22; See also L.R., 28 Oct., 1783, para.5, vol.21.
  2. Irwin to Com.Rev., 3 Sept., 1783, P.C.R., 11 Sept., 1783, Range 68, vol.26.
  3. Irwin to Com. Rev., 17 Oct. 1783, P.C.R., 13 Nov., 1783, Range 68, vol.27.

by him, only then were farmers appointed and the settlement with the farmers was invariably for a period not shorter than three years nor longer than five years. Generally the lands were held by their respective zamindars for one year's settlement but they were to continue to hold them from year to year as long as they paid their revenues and otherwise behaved to the Government's satisfaction.<sup>1</sup> In some cases, the settlement was made with the zamindars for a period of three to five years, on a progressive rental, to enable them to increase by good management and care resources which had dwindled because of the oppressive conduct of the former sazawaf, farmer or the zamindar himself.<sup>2</sup> At the Collector's request, the Committee authorised him to warn the zamindars that the sale of their zamindari would be the immediate result of their holding any balances at the end of the year.<sup>3</sup>

The total assessment of Chittagong for 1190 B.S. [1183-84] under the mofussil settlement amounted to Rs. 556,744, and although this was less by Rs. 1,817 than that of the previous year, the Committee approved the settlement formed by Irwin.<sup>4</sup> The Collector's efforts earned him the commendation of the Committee. On more than one occasion they expressed their satisfaction over the successful working of the mofussil

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1. Ibid.

2. Ibid.

3. P.C.R., 13 Nov., 1783, Range 68, vol.27.

4. Ibid.

settlement. The net collections of 1190 are not available in the records but the way in which the Committee lauded Irwin for his success in realising the revenues leaves no doubt that the collections were very satisfactory. On 5 April 1784, the Committee asked Irwin to call upon the zamindars and other **renters** who had engaged for one year only and had paid up their revenues, to renew their engagements for the ensuing year upon the terms of the last.<sup>1</sup>

✓The operation of the mofussil settlement also proved a great success in 1784-85. At the end of the year there remained a recoverable balance of only Rs.330. The settlement of 1785-86 was also concluded and the collection made, on exactly the same basis. It is known from the report of the Accountant-General to the Board of Revenue on 17 August 1786 that the revenues of the **District** were collected without any balance in that year.<sup>2</sup> Henceforth, the plan of settlement and the mode of collection continued unchanged to 1790 A.D., when Chittagong like all other **Districts** of Bengal, came under the operation of the decennial settlement. The process of mofussil investigation and evaluation of the resources of zamindaries also continued year after year. To quote Charles Croftes, the Collector of Chittagong, reporting the conclusion of the settlement of 1193 [1786-87] to the Board of Revenue:

" As soon as the order was received for making the

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1. P.C.R., 5 April, 1784, Range 68, vol.31.

2. B.R.P., 17 Aug., 1786, Range 70, vol.18.

settlement a general review was taken of the assets and ability of every zemindary in the province and it was found that the state of many required a small decrease which upon due consideration it was found might with justice and propriety be divided among others in a more flourishing condition which was accordingly done." <sup>1</sup>

The Government now began to delegate a greater amount of power, and freedom of action to the Collector in the management of the revenue affairs. To take only two instances. On the suggestion of the Collector that sazawals should be appointed over some mahals in the settlement of 1191, the Committee wrote to him:-

" We in general disapprove of the mode of employing sezauls and would rather recommend farmers in all cases where the settlement cannot be concluded with the proprietors, but as we are sensible that a Collector cannot always pursue those measures which are of themselves most eligible, but must in many cases be guided by circumstances and the peculiar situation of the country, we leave the choice of measures to your judgement, satisfied you will adopt such only as will be best adopted to the state and circumstances of each respective mahl". <sup>2</sup>

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1. Croftes to B.R., 8 Aug., 1786, B.R.P., 24 Oct., 1786, Range 70, vol.20.
  2. P.C.R., 5 Aug., 1784, Range 68, vol.34.

After waiting for a reasonable period for the instructions of the Committee regarding the settlement of those mahals which had fallen in balance in 1190, but then apprehending that a great loss would accrue to the Government if he any longer delayed making a settlement of these mahals, the Collector, on 6 August 1784, concluded the settlement for 1191 with many of the holders of these mahals on condition that they would pay the balance in Sravan and Bhadra with the kists of those months.<sup>1</sup> He even concluded a settlement with two zamindars, Jugal Kishore Chaudhury and Raj Kishore Chaudhury on condition that they would clear up their dues of 1190 in two years' time. In the face of the standing orders of the Committee forbidding any settlement with a defaulting zamindar without due authority from them, the Collector's action would certainly have called for strong remonstrances at any time before 1783-84. The Committee, however, approved his actions.<sup>2</sup>

The mofussil settlement was based on the idea that the best way of ensuring a regular collection of revenue to Government was to fix the assessment in proportion to the resources of the zamindaries. The mofussil settlement did not reduce the total revenue demand of Government on Chittagong; it simply reallocated it. Continuous evaluation of the resources of the zamindaries from 1783 onwards led finally to the establishment of an equitable jama, on the various zamindars,

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1. Irwin to Com.Rev., 6 Aug., 1784, P.C.R., 16 Aug., 1784, Range 68, vol.34.

2. P.C.R. 16 Aug., 1784, Range 68, vol.34.

which was accepted as standard in the decennial settlement and was finally made permanent in 1793, under the Permanent Settlement of Cornwallis. It was also to the credit of the Collector that in the course of his mofussil investigations, whenever he came across instances of exactions and oppressions, he at once took steps to redress it. Thus Ali Akbar Chaudhury was refused permission to go on holding the lands in 1783-84, because in the previous year he had "greatly injured the country by his oppression. "

It can be seen that between 1781 and 1785 three distinct systems of revenue management and collection were attempted: the wadahdari system in 1781-82, the one man farming system in 1782-83, and the mofussil settlement and khas collection by the Collector in 1783-85. The farming system of 1782-83 was more or less a stop-gap arrangement; it was never meant to be permanent. The wadahdari system was founded on a policy of over-centralisation. This over-centralisation itself was the logical development of the superior authorities' distrust of the Collector and his "essentially corrupt office" as Hastings called it. The Committee of Revenue had, accordingly, done away with the Collector and attempted to manage the revenues directly from Calcutta through a revenue-agent. Their attempt failed. This was very significant; for it demonstrated the necessity of decentralising the revenue administration and of depending on the Collector rather than doing away with him. The Committee were now convinced that, situated as they were at the Presidency,

they could not, without a responsible local agency, secure the regular collection of the revenues, nor preserve the various landed interests from oppression and extortion. Their acceptance of Irwin's suggestion for a mofussil settlement was the result of this realisation. The mofussil settlement embodied the idea that the real work of the revenues must be carried out by able and experienced officers on the spot. It came to stay because it was based on sound local knowledge and experience. The success of the new system was an enduring monument of the Collector's service and devotion to the cause of both the Company and the general welfare of the country. Whether the Collectors as a class did actually abuse their position for their personal gains to the extent represented by Hastings is open to question and outside the scope of the present enquiry; there is, however, no denying the fact that they showed greater honesty, efficiency and sense of justice in the discharge of their official duties than any other revenue collecting agency tried by the Company.



## Chapter V.

Noabad Lands of Chittagong

The term noabad literally signifies new cultivation. Technically, however, it denotes lands brought under cultivation subsequent to some fixed date of land measurement or of revenue assessment. The increase of revenue due to the assessment of lands newly reclaimed from wastes and jungles was a recognised item under the head of noabad in the revenue accounts of Chittagong during the Mughal administration. It is defined in the old records as "the amount of revenues for lands newly cleared".<sup>1</sup> One such increase of noabad revenue amounting to Rs. 9,382 was brought to credit in the Nawab's revenue accounts in 1758 by faujdar Agha Nizam who preceded Muhammad Reza Khan, the last of the Mughal faujdars of Chittagong.<sup>2</sup> Under the Mughal administration the waste lands were open to anyone to settle on and clear; the only condition being sanction in the shape of a patta from the Nawab or his representative, the faujdar. A patta granted

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1. Verelst and Council to C.N.L., 5 June, 1761, P.C.N.L., 24 June, 1761, Range 98, vol.10; B.D.R.C., Vol.I, Part II, p.174.

2. Ibid.

This credit of land revenue was duly inserted in the Company's revenue book in 1761 and carried forward in the subsequent accounts up to 1767 when the credit was transferred to the general head of mal and thus was eliminated as a separate source of revenue.

to one Mannah Ashek by the Nawab's Government in 1758 [1120 M.E.] for clearing and cultivating the jungle lands situated in mauza Shilok in Chakla Rangunia, thana Islamabad,<sup>1</sup> throws a very interesting light on the terms of reclamation and the privileges attached to it. The tenor of the patta leaves no doubt that the terms and privileges specified in it were those generally applicable to similar cases. The exact quantity of lands covered by the patta was not mentioned but the boundary of the lands was clearly defined as "south by Gurcherry, north and east by Kazi Mahommed Sagir's abad [cultivated] land, Raktcherry and Rekonea nala, and west by Shapleja dihi and Haliā lānk" and it was expressly mentioned that the area was "exclusive of the land contained in the [holdings of the ] Pattahdars of Pergunnah Nezam Nugor".<sup>2</sup> The allusion made to the Nizamnagar pattadars shows that there were already holders of similar noabad grants in that area. The newly granted patta referred to two parties only, the pattadar or grantee who undertook to reclaim the wastes and his tenants.<sup>3</sup> There was no mention of a superior tenure-holder above the pattadar. Rather the pattadar was made responsible for paying the government revenue and it was provided that the lands would be settled with him in due course, which means that the zamindari or primary interest in the lands

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1. Correspondence on the Resettlement of the Noabad Lands in the District of Chittagong, vol.IV, p.36.

2. Ibid.

3. Ibid.

to be reclaimed was vested in the pattadar. The pattadar was to bring the lands into cultivation "by inviting settlers who have no fixed abode for themselves".<sup>1</sup> This explicit reference to the category of tenants to be employed was probably needed to prevent the pattadar enticing tenants from other already cultivated and hence revenue-paying lands. This was the more necessary as a noabad pattadar and his tenants were granted favourable terms by the Government. The pattadar was to receive a rent-free allowance, called pattadari, of three kanies and four gandas of land out of each done of waste he made cultivable.<sup>2</sup> He was also entitled to a nankar allowance for the amount of lands that he reclaimed and cultivated by himself and probably as further encouragement to him to undertake reclamation he was declared to be exempt from the liability of making or repairing embankments.<sup>3</sup> The tenants were entitled to rent-free lands for their homestead, called khanabari, at the "noabad rate" which was one kani and ten gandas out of every done of land they cultivated. After deducting the pattadari and Khanabari, the remaining lands were to pay revenue to Government. However, no revenue at all was payable in the first year; while in the second, third and fourth years, the pattadar was to pay a moderate revenue on a progressive rate.<sup>4</sup>

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1. Ibid.

2. Ibid.

3. Ibid., p.37.

4. Ibid.

The silence of the patta about the rate of revenue to be paid after the expiration of the fourth year leads to the assumption that the lands were subject to the usual pargana rate from the fifth year onwards. The rise in the revenue resources of Chittagong from Rs. 68,422 in 1713 to Rs. 443,918 in 1759, suggests, among other things, that a good deal of reclamation had taken place during the intervening years.

Soon after the commencement of the Company's administration, in 1764-67, all the cultivated lands of Chittagong were measured, their position and extent recorded and revenue was assessed on them in 1767. The term noabad in Chittagong ought thereafter to have been applied only to land brought under the plough after 1767. But it was applied, rather loosely, to land newly cultivated since 1761, despite its having been included in the 1764-67 measurement and assessment. But this was only a part of the oddity of Chittagong revenue usage, for from 1767 all wastes, jungles and even the unculturable hills not included in the measured tarafs of 1767 were labelled<sup>noabad</sup> and declared to be Government property. The survey figures illustrate this peculiarity very clearly. The total area of Chittagong was 1,594,816 acres, while the total area measured was 390,282 acres; the difference i.e. 1,204,534 acres was designated noabad and held to be at the absolute disposal of government. Added to this was an area of 22,231 acres, the actual new cultivation between 1761 and 1767 which formed the Mahal Noabad Joynagar and which had been included in the

measurement of 1764-67.

The steady expansion of the area under cultivation is a dominant feature of the land system of Chittagong. The process had started with the Mughal conquest of the District and has continued down to the present century. But as is clear from the above figures, by 1761 less than one fourth of the area of the District had come under the plough, the remaining area still consisting of wastes and jungles, particularly extensive in the southern part of the District. These wastes early attracted the notice of the Chittagong Council.<sup>1</sup> Here was a great opportunity for them to develop the resources of the country and improve the revenues of the Company. Accordingly, on 12 May 1761, they ordered a proclamation to be issued, inviting people from all quarters to take up waste and bring it under cultivation.<sup>2</sup> As an inducement to do so, they offered both temporary and permanent advantages. They announced that

" whatever persons will undertake the clearance of such lands shall for the first five years be excused all rents and taxes whatever; that at the expiration of

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1. H.M.S., vol.47, p.73; B.D.R.C., vol.I, part II, p.149.

2. See the extract from the Proceedings of the Chittagong Council, dated 12 May, 1761, quoted in B.R.C., 22 April, 1796, Range 53, vol.43; also quoted by Baden-Powell in his Land Systems of British India, vol.1, p.558, footnote; and by Cotton in his Memorandum, pp.79-80.

that time their rents are to commence at the usual rate of lands in every other part of this country. " 1

In order to prevent disputes hereafter among the reclaimers regarding "the property of the land" it was provided that the reclaimers should first register their names in the sadar cutcherry and record the estimated amount of their reclamation.<sup>2</sup> No bar was placed on the amount of land to be recorded by each individual, the intention of the Council, evidently, being to allow the grantee to bring as much land as he could under cultivation, the land to be thereafter subject to measurement and assessment. The reclaimers were required to report from time to time how much land they had brought into cultivation and to apply for pattas from the Council conferring upon them the zamindari interest in these lands.<sup>3</sup> On 5 June 1761 Verelst and his Council reported what they had done to Fort William, and that there had been many offers to reclaim lands on these terms.<sup>4</sup> Their action was warmly approved.<sup>5</sup>

As an increasing population was expected to lead to an increasing cultivation it was the policy of Verelst and

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1. Ibid.

2. Ibid.

3. Ibid.

4. Verelst and Council to C.N.L., 5 June 1761, P.C.N.L., 24 June, 1761, Range 98, vol.10.

5. B.D.R.C., vol.I, part I, p.20.

his Council to encourage people from outside, particularly from the adjoining kingdom of Arakan, to come and settle in the District. Early in the second year of their administration they discovered that the Nawab's Government had imposed on the Maghs a kind of annual capitation tax called the magh jama, described by them as "a tax on the bodies of every mugg [magh] and foreigner that comes to reside in the Province".<sup>1</sup> It yielded Rs. 1,358 a year. The absence of a corresponding tax on any other community and the turbulent history of the Maghs themselves indicate that the magh jama had been meant to discourage them from settling in this strategic frontier District. But Verelst and his Council saw the tax as a great impediment to the growth of population and accordingly abolished it.<sup>2</sup> The strained relations that followed between the King of Arakan and the Company was, to a large extent, accounted for by the established policy of the Chittagong administration of enticing the Maghs to settle within the Company's frontier.

On 2 August 1762, the Chittagong Council reported to the Governor and Council at Fort William that the uncultivated lands in many parts of the District were then being cleared and cultivated.<sup>3</sup> The proceedings of the Chittagong Council of 19 September 1763 recorded that on that day Joy-narayan Ghosal, nephew of Gokul Chandra Ghosal, the diwan of

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1. Verelst and Council to C.N.L., 13 Jan., 1762, P.C.N.L., 3 Feb., 1762, Range 98, vol.12.

2. Ibid.

3. B.P.C., 16 Aug., 1762, Range 1, vol.34.

Chittagong represented that in pursuance of the proclamation of the Council,

" he undertook the clearing and cultivation of lands in many different places agreeable to the several different sunnuds granted him for that purpose; that several of such lands have already commenced the payment of their revenues, and most of the rest will in a few months do the same; and he prays that the said lands may be formed into a zemindari, and that one sunnud be granted to him for the whole. " <sup>1</sup>

The Chittagong Council thereupon resolved:-

" As this person has been particularly industrious in the clearing of the waste lands, which has proved not only a benefit to himself, but has also been a great inducement and example to others to do the same, agreed, as an encouragement to his industry, that all such lands as have been cleared by the above Joynarain Gossaul be made a zemindari and to stand in future in all books of the revenues by the name of the Zemindary of Joynagger, and ordered a sunnud be given him for the same. " <sup>2</sup>

The above resolution is entirely in accord with the proclamation of 12 May 1761, inviting parties to clear lands and offering

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1. See Proceedings of the Chittagong Council, dated 19 Sept. 1763, quoted in B.R.C., 22 April, 1796, Range 53, vol. 43; Also quoted in Cotton's Memorandum, p.80.

2. Ibid.



zamindari interests to them in the lands cleared, but the records are completely silent as to whether the promised sanad was issued.

This record of a grant to Joynarayan Ghosal seems straight-forward and innocuous. But it is the opening sentence in a whole chapter of fraud and imposture. For the Ghosal family was later to produce and secure official recognition of a sanad, said to have been issued to Joynarayan Ghosal on 25 September 1763 in pursuance of the resolution of 19 September 1763, which confirmed an earlier grant by Verelst to Joynarayan of the whole of the waste lands of Chittagong.

The original sanad allegedly issued by Verelst was in Persian. This has disappeared but two English translations survive in the Fort William records. One of these was forwarded by Collector Sumner on 23 April 1778 to the Council of Revenue in connection with the granting of Chittagong noabad lands to a certain Captain Forde,<sup>1</sup> the other was submitted by Collector Shearman Bird on 5 January 1787 to the Bengal Board of Revenue in compliance with their orders of 5 December 1786 asking him to report to them the precise nature of the tenure on which the noabad lands were held by the Joynagar Zamindar.<sup>2</sup> A discrepancy occurs regarding the date of the sanad between the two copies. The first copy gives only the month and not

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1. Sumner to C.R., 23 April, 1778, B.R.C., 11 Sept., 1778, Range 50, vol.11.

2. Bird to B.R., 5 Jan., 1787, B.R.P., 30 Jan., 1787, Range 70, vol.23.

the year, viz. "Dated 27th Rumzan, in the year of His Majesty's reign". The second one mentions clearly both month and year, viz. "the 27th Ramzaun in the first year of his Majesty's Reign". It is very odd that while Sumner and the Council of Revenue did not notice the major omission of the year, Bird and the Board of Revenue failed to notice that "the 27th Ramzaun in the first year of his Majesty's Reign" which corresponded with the English date 13 May 1760, was an impossible date for the alleged sanad, for the Company only took charge of Chittagong in January 1761. The discrepancy between the two documents, at this point, seems, however, to be the result merely of carelessness and to the translations having been made by two different persons. There is, however, no reason to suppose that they were not copies of the same document.

The sanad was alleged to have been granted "under the seal of Harry Verelst Esquire" and it stated that:-

" in order to bring into cultivation jungle or waste lands, both such as has been waste of old or since become so, ground formed by the alluvion of the river under the above-mentioned sircar [i.e. Chittagong] which are separate from the jumma and no part of the actual joidad, they have been granted, under the title of Pergunnah Joynugger, to Joynarain Gossaul, agreeable to the chuckbund of the chowdry sunnud". <sup>1</sup>

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1. See the copy of the sanad enclosed to Sumner's letter of 23rd April, 1778, B.R.C., 11 Sept., 1778, Range 50, vol.11; quoted also in Cotton's Memorandum, p.86.

It defined the duties and office of the Joynagar Zamindar as follows:

" He is to do his utmost endeavours to bring into cultivation the above ground, and by favour and encouragement procure from all quarters the ryotts who pay no rent and are independent and by the nerick niabad [of rule regarding new cultivated lands] join them to the jumabundy. He must pay the strictest regard and attention to the duties of his office as Chowdry and by good treatment and behaviour to the ryotts make them satisfied and contented; and exert himself in such a manner that there may be continued proofs of new cultivation. He must pay the rents of government at the fixed periods; after which he is also to receive the established allowance of nankar. He must levy no prohibited taxes. " 1

The sanad enjoined on the Mutasaddies, chaudhuries, gannungoes and ryots of the parganas of sarkar Islamabad as follows:-

" you are therefore to consider the above Joynarain as the established chowdry and follow his advice and instructions, which cannot fail to be for the advantage of Government and ease of the ryotts. You are to look upon his seal and signature upon the toomar and tuckseem jumma as authentic. You are to esteem these injunctions as fixed and obey them accordingly. " 2

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1. Ibid.

2. Ibid.

The revenue demand of Government and the privileges to be enjoyed by the other interested parties were stated as follows:-

" The first three years the land is rent-free; after that whatever portion of it may be brought into cultivation out of this there is deducted, first, for 'cannabarre [khanabari] lands, which the ryotts have at the rate of one and a half cannee [kani] p done, and second, for pottahdarree [pattadari] at the rate of 3 cannees 4 gundas p done which the talookdars are allowed, what the zemindar cultivates by his own people he is allowed for a part of it by computation as neez jute. Besides the above, whatever land remains pays rent agreeable to the quantity estimated in the 3 years as written below:

1st year p. done - 2 Rs.

2nd - p. do. - 2

3rd - p. do. - 3

4th - the lands are to be measured and whatever appears to be cultivated after deducting from that kahnabarree, pottahdarree and neez jute as above, the rent is paid for the remainder at 4 rates, agreeable to the usage of the jumabundy of the pergunnah. " <sup>1</sup>

The sanad marked a departure from the original plan of 12 May 1761, in two principal ways; first, it created an intermediate authority between the Government and the reclaimers

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1. Ibid.

of the wastes and vested in him the zamindari right of the re-claimed lands, instead of vesting it in the reclaimers themselves as had been the intention of the original plan; and second, the sanad allowed a revenue-free period of three years only, whereas the original plan promised it for five years.

On the basis of this sanad supposedly granted by Harry Verelst, the Joynagar Zamindar put forward an exclusive claim to all the waste lands of Chittagong and this claim was acknowledged and respected by Government. The first official reference to the sanad, in a Consultation of the Governor and Council at Fort William was made on 22 May 1770 by James Reed, then a member of the Council and formerly a Collector of Chittagong.<sup>1</sup> Following this came a letter from Collector Walter Wilkins to Claud Russell the Accountant-General, in July 1770 "on the Jyenugur sunnud granted to Gocul Ghoshal soon after this province was ceded to the Company for the clearance and cultivation of the waste lands".<sup>2</sup> In a letter to the Court of Directors of 12 February 1771, the Governor and Council reported accordingly that an exclusive sanad had been granted to the Joynagar Zamindar for "all the waste lands, by which means all persons who undertook the clearance and cultivation of any part of them instead of holding such parts in their own right were obliged to become his talookdars".<sup>3</sup>

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1. B.P.C., 22 May, 1770, Range 1, vol.47.

2. B.D.R.C., vol.I, part II, p.261.

3. L.R., 12 Feb., 1771, para.35, vol.9.

On 5 December 1771, the Controlling Committee of Revenue asked the Collector to send to them a statement of the noabad lands with a list of the several pattas granted "since Joynarain Gosaul has had a sunnud for cultivating the waste lands".<sup>1</sup> Collector Bentley wrote to the Council of Revenue on 13 February 1773 that all the waste lands, jungles and lands left by the sea were claimed by the Joynagar Zamindar by virtue of a sanad from Verelst and that "by this exclusive privilege no zemindar or other native can cultivate and clear such lands without a pottah received from the gomastah of Joynarain Gosaul".<sup>2</sup> Richard Sumner informed the Council on 23 April 1778 that the "Joynugger Zemindar holds all lands which are brought into cultivation, as by grant given by Mr. Verelst."<sup>3</sup> On this occasion, he sent a copy and a translation of the sanad to them. Collector Irwin brought the grant to the notice of the Committee of Revenue on 17 October 1783.<sup>4</sup> And lastly, Shearman Bird, the last of the Collectors before Permanent Settlement pointed out to the Board of Revenue that the grant in favour of the Ghosal family included "a gift of the whole of the waste lands in the Province".<sup>5</sup> The correspondence quoted here is but a

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1. P.C.C.R., 5 Dec., 1771, Range 67, vol.53.

2. Bentley to C.R., 13 Feb., 1773, B.R.C., 23 March, 1773, Range 49, vol.38.

3. Sumner to C.R., 23 April, 1778, B.R.C., 11 Sept., 1778, Range 50, vol.11.

4. Irwin to Com. Rev., 17 Oct., 1783, P.C.R., 13 Nov., 1783, Range 68, vol.27.

5. Bird to B.R., 26 April, 1790, B.R.P., 14 May, 1790, Range 71, vol.25.

selection, but sufficient to show that from 1770 onwards, the nature of the grant and its magnitude had been known to all the successive Collectors and Boards of Revenue, though the copy of the document itself had been seen by only a few of them and the alleged original document by two of them only, Collector Irwin and Collector Bird. Significantly, on searching for the document, Bentley was surprised to find no copy of it in the District records.<sup>1</sup> A copy of the document submitted by the naib [deputy] of the Joynagar Zamindar appeared to him "so inexplicit and vague" in the terms agreed upon that he recommended the Council of Revenue to call upon the Zamindar for his original sanad.<sup>2</sup> Did he in any way suspect that the sanad might be a forged document?

Despite Bentley's misgivings, not only was the alleged sanad acted upon by the authorities but its validity was also tested in the courts on a number of occasions and upheld. The Joynagar Zamindar very jealously maintained his rights over the waste lands and vehemently protested - and with success - against any infringement of the terms of the grant. A few important instances may serve to demonstrate this.

In 1775, some two thousand Arakanese deserted their country on account of the oppressions of their King and came to Barapalong within the Company's frontier.<sup>3</sup> In accordance

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1. Bentley to C.R., 13 Feb., 1773, B.R.C., 23 March, 1773, Range 49, vol.38.

2. Ibid.

3. Bateman to C.R., 17 Nov., 1775, B.R.C., 5 Jan., 1776, Range 49, vol.58.

with the established policy of encouraging them to settle permanently in Chittagong, Collector Bateman on 14 October 1775 granted a joint-patta to their leaders for a large quantity of uncultivated lands situated in pargana Anandapore and mauzas Chambal, Poichari, Sonachari, Pulta Kottah and Manikpore, all in the present Banskhali thana.<sup>1</sup> They were exempted from paying any revenue to Government <sup>for</sup> from the lands that they cultivated in the first two years, were to pay a moderate revenue in the third and fourth years and from the fifth year the lands would be liable to assessment at the customary rate of the District.<sup>2</sup> Provision was also made for granting khanabari and pattadari allowances at the rate of one kani and two kanies ten gandas respectively out of every done of land that was brought under the plough.<sup>3</sup> The Collector was persuaded that his action would induce them to stay and cause more people from Arakan to come to settle in Chittagong.<sup>4</sup> The Joynagar Zamindar, however, took exception to the Collector's action, whereupon, he revoked the grant on 22 December 1775 and directed them to pay their revenues to the Joynagar Zamindar as his right to the lands was proved by his sanad.<sup>5</sup>

It was most probably on the recommendation of Elijah Impey, the Chief Justice of the Supreme Court, who visited

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1. Ibid.

2. Ibid.

3. Ibid.

4. Ibid.

5. Collector's Diary Proceedings, 21 Sept., 1787, quoted in Cotton's Memorandum, pp.95-96.



Chittagong in 1777, that Collector Francis Law on 30 September 1777 renewed the above patta to the Arakanese leaders.<sup>1</sup> By 1782 many of the Arakanese immigrants had withdrawn to Arakan, many had moved to other places and many had met with death. In that year Madan Mohan Haldar, the diwan of Chittagong obtained from Taj Muhammad the only person remaining of those to whom the original grant was made, a bill of sale for "14 annas" i.e. seven-eighths of the total lands, in the name of his nephew Jiban Svarup and brother Sanatan and thus created two independent noabad zamindaries, known respectively as Company-nagar and Damodarnagar.<sup>2</sup> At the request of their owner, Collector Irwin ordered a measurement of the lands in 1783.<sup>3</sup> At this juncture Ram Gopal Mukherji, the naib of the Joynagar Zamindar raised strong objections to it on the ground that waste lands of all description belonged to the Joynagar Zamindar by virtue of the sanad and that if the lands were brought to the jama in the name of the Companynagar zemindar instead of his master, it would mean an encroachment of the miras of his constituent.<sup>4</sup> Upon this Irwin directed both the parties to

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1. Collector's Dairy Proceedings, 17 Sept., 1787, quoted in Cotton's Memorandum, pp.92-93; See also Collector's Dairy Proceedings, 21 Sept., 1787, quoted in Cotton's Memorandum, pp.95-96. Impey is said to have shown Taj Muhammad, the chief leader of the Arakanese immigrants "a good deal of attention" and asked him if "he was in possession of his zemindary" and on his answer in the negative, he "desired Mr. Law to give a new potta and chitta".
  2. Collector's Dairy Proceedings, 17 Sept., 1787, quoted in Cotton's Memorandum pp.92-93. See also the petition of the naib of Joynagar, dated 27 March, 1787, quoted in Cotton's Memorandum, p.90.
  3. Irwin to Com. Rev., 17 Oct., 1783, P.C.R., 13 Nov., 1783, Range 68, vol.27.
  4. Ibid.

produce their papers and title-deeds for his inspection and decision. The dispute does not appear to have been settled on this occasion. For, on 27 March, 1787, Ram Kanta Chaudhury, the new naib of the Joynagar Zamindar submitted a petition to the Collector praying for the issue of orders to the possessors of the Companynagar and Damodarnagar zamindaries to withdraw their claims and for the incorporation of the lands into the Joynagar Zamindari.<sup>1</sup> There is also a representation in the records to that effect in May 1787 from the attorneys and agents of the Joynagar Zamindar and still another one from them to the same effect in September 1787. Collector Bird undertook a detailed enquiry into the right of the Joynagar Zamindar to these lands. Both the parties submitted all their relevant title-deeds, papers and documents in support of their respective claims. Among the papers produced on behalf of the Joynagar Zamindar was one which purported to be the original sanad for all the waste lands of Chittagong.<sup>2</sup> The case was settled in favour of the Joynagar Zamindar, the deciding factor being that "these lands certainly come under the denomination of such as are included in the original sunnud granted by Mr. Verelst to the Joynugger Zemindar".<sup>3</sup> A parwana confirming to the Joynagar Zamindar the rights to the Companynagar lands was, accordingly, granted to Ram Charan

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1. See the petition of Ram Kanta Chaudhury, naib of the Joynagar Zamindar, of 27 March, 1787, quoted in Cotton's Memorandum, p.90.
  2. Collector's Diary Proceedings, 21 Sept. 1787, quoted in Cotton's Memorandum, pp.95-96.
  3. Ibid.

Sen, agent for the estate.

Collector Law, with the consent of the Joynagar Zamindar, granted a patta on one Mrs. Mary Sparks for one hundred acres of jungle lands in mauza Pukurchanda in Chakaria on condition that after the expiration of seven years she would pay revenue of the lands to the Joynagar Zamindar.<sup>1</sup> In 1785 she prayed to the Committee of Revenue to allow her to pay the revenues of these lands direct to Government, independent of the Joynagar Zamindar.<sup>2</sup> The Committee rejected her prayer and wrote back to the Collector:-

" As the condition of her pottah is that she is to pay rent through the Joynagar Zemindar who from his original grant is entitled to the noabad lands, we do not think ourselves authorised to comply with the prayer of the petitioner." <sup>3</sup>

In the following year, a large number of soldiers were retrenched in the regiment stationed at Chittagong and a decision was taken by the Committee of Revenue to grant them uncultivated lands in lieu of their pay and pensions, either free of rent for their lives or on a very low and fixed rent in perpetuity.<sup>4</sup> Collector Charles Croftes could not find unassigned waste lands for them, because of the operation of the alleged rights of the Joynagar Zamindar and they had to be allotted waste lands of

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1. Buller to Com. Rev., 1 Nov., 1785, P.C.R., 17 Nov., 1785, Range 68, vol.46.

2. Ibid.

3. Ibid.

4. Cotton's Memorandum, p.88.

Tipperah.

There was, however, a notable exception to the operation of the alleged exclusive grant in the case of Europeans. The Government freely granted waste lands to Europeans and by 1778, many Europeans including Captain Herbert Sutherland and Captain Forde had become possessed of large quantities of waste lands in Chittagong. When Captain Forde applied to the Council of Revenue in 1778 for a further grant of wastes, Collector Sumner opposed the direct grant of lands to Europeans as not in the Company's best interests.<sup>1</sup> Europeans, he said, generally enjoyed these lands on very favourable terms, the stipulated rent being only a quit-rent of a few rupees.

" I think it indispensably necessary to acquaint you that some of the grants are for quantities of land to the extent of 20 dones or 320 beeghas, liable merely to a nominal rent of Rs.5 per annum, if demanded; whereas those held under the Joynuggur Zemindar are at the expiration of three years subject to the same taxes as other lands, and are added to the jumma under the sanction of the Joynuggur Zemindar." <sup>2</sup>

The Council of Revenue accepted his views and declined to grant Forde any waste lands. They wrote to the Collector,

" We direct that you do not henceforward make any

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1. Sumner to C.R., 23 April, 1778, B.R.C., 11 Sept., 1778, Range 50, vol.11.

2. Ibid.

grants of land either to Europeans or others, but refer them to the zemindars or chowdharies in whose districts the land solicited are situated, under whom they must submit to hold them." <sup>1</sup>

Their directive is defective for, under the operation of the sanad the zamindars in whose districts the lands were situated had no right to dispose of them, but their intention is clear. From subsequent proceedings it is seen, however, that this policy of allotting waste lands to Europeans under the Joynagar Zamindar was not consistently followed; for many waste land grants were made by Government to Europeans after 1778.<sup>2</sup> In fact it was Sumner himself who strongly recommended the Council of Revenue in 1779 to accept the proposal of Robert Worledge for clearing and cultivating the island of Moiscal.<sup>3</sup> And it was again he who granted waste lands to John Gray in 1781.

The waste land grants by Government direct to the Europeans was certainly an infringement of the alleged rights of the Joynagar Zamindar. But whereas he had consistently opposed Government grants of waste lands to Indians, he was careful to take no exception to grants to Europeans. Evidently, the Europeans formed a privileged class and most probably he thought it wise not to question their privileges, lest his own

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1. B.R.C., 11 Sept., 1778, Range 50, Vol.11.

2. See infra pp. 325-326.

3. Sumner to C.R., 7 June, 1779, B.R.C. 7 Sept., 1779, Range 50, vol.19.

privileges be challenged by them. This is the only probable hypothesis by which his silence on the above grants can be explained.

It is perhaps time to establish who was the actual founder and owner of the Joynagar Zamindari. This was the biggest zamindari of Chittagong both in area and extent of revenue and, consisted of two kinds of lands, the taraf lands known as Taraf Joynagar and the noabad lands known as Mahal Noabad Joynagar. The taraf was established by purchase, not of a compact zamindari, but of sundry small zamindaries situated in different parts of Chittagong and intermingled with the other zamindaries.<sup>1</sup> It was measured and assessed in 1764-67 like the other tarafs and like them too, it was permanently settled with the owners in 1793. The Mahal Noabad Joynagar was established on the strength of the alleged sanad and it was not permanently settled in 1793. The zamindari took its name from Joynarayan Ghosal, nephew of Gokul Chandra Ghosal who was the first diwan of the Company in Chittagong. The taraf lands were purchased in the name of Joynarayan; the alleged sanad for the noabad lands was also in his name. The records, too, refer to him as the Zamindar. He might naturally be assumed to have been the founder and owner of the Joynagar Zamindari. But conclusive evidence is available in the later records to show that it was diwan Gokul Chandra Ghosal himself

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1. Irwin to Com. Rev., 15 May, 1784, P.C.R., 7 June, 1784, Range 68, vol.33.

who was the actual wire-puller and founder-owner of the Zamindari. Ram Kanta Chaudhury in his petition of 27 March 1787 introduced himself to the Collector as the "vakeel of Gokul Chunder Gossaul, Zamindar of Pergunnah Joynuggur, in the Province of Islamabad".<sup>1</sup> Later in the same year "the attorneys and agents of the estate belonging to the deceased Gokul Chund Dewan" in their representation to the Board of Revenue referred to their deceased constituent <sup>2</sup> as the possessor of both the nilami mahal, i.e. the taraf lands, and the Noabad Mahal.<sup>3</sup> Later official evidence is also explicit. In Collector Irwin's letter of 15 May 1784, it is stated that the diwan had founded the Taraf Joynagar <sup>4</sup> and in Collector Bird's letter of 26 April 1790, that Gokul Ghosal had been the actual grantee of the alleged sanad.<sup>5</sup> As acquisitions of landed property by the revenue officials during their tenure of office were not permitted by Government, they usually acquired lands in the name of relatives or other trustworthy persons. The above discussion leaves no doubt that Gokul Ghosal did just that. It has already been seen that another diwan, Madan Mohan Haldar, bought the two zamindari of Companynagar and Damodarnagar in the

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1. See his petition, quoted in Cotton's Memorandum, p.90.

2. Gokul Chandra Ghosal died in 1779.

3. See their representation, quoted in Cotton's Memorandum, p.91.

4. Irwin to Com. Rev., 15 May, 1784, P.C.R., 7 June, 1784, Range 68, vol.33.

5. Bird to B.R., 26 April, 1790, B.R.P., 14 May, 1790, Range 71, vol.25.

names of his nephew Jiban Swarup and brother Sanatan. Still another example is Shaikh Muhammad Anis, a naib in the Collector's cutcherry who acquired a zamindari in the name of his adopted-son Abdur Rahman.<sup>1</sup> During this period official status and influence often enabled a man rapidly to acquire a vast landed fortune: diwan Gokul Ghosal<sup>2</sup> provides a good example of this.

Though the genuineness of the Verelst sanad to Joy-narayan had never been doubted, the propriety of making such an extraordinary grant had been questioned from time to time and attempts made to resume it. James Reed was the first of the senior servants of the Company to contest the wisdom of departing from the original plan of 12 May 1761 and of making instead an unique grant to the Joynagar zamindar, to the exclusion of all others. In a minute to the Council at Fort William on 22 May 1770 he pointed out that the additional revenue secured by the breaking in of waste lands during the English government of Chittagong was not much over five thousand rupees, "whereas it was certain that -

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1. Bentley to C.C.R., 29 April, 1772, P.C.C.R., 1 June, 1772, Range 67, vol. 54.

2. The Ghosals were a joint-family and after the death of Gokul Ghosal who was the head of the family the property was inherited by his three sons, Ramnarayan, Harinarayan and Lakshmirayan and his illustrious nephew Joynarayan. The Ghosals were one of those wealthy and powerful banian families of Calcutta who rose and flourished under the shadow of the Company during the later eighteenth century. Gokul Ghosal was Verelst's banian and Joynarayan was Hastings's banian. Within a very short time the family acquired vast landed interests in Chittagong, Burdwan, 24-Parganas, Bakerganj, Tipperah, Sandwip, Noakhali and many other places. Joynarayan had been the principal qanungo of Sandwip from 1763 to 1783. He held many salt farms and land-revenue farms at different places and in different times. The Ghosals had also considerable trade interests in various parts of Bengal.



" a very great encrease would have been made in them had the plan been pursued which they first adopted of granting sunnuds to all persons for the waste lands they should cultivate with an exemption of revenues for the first five years".<sup>1</sup>

He further pointed out that under the current system whoever cleared waste lands became the taluqdars of Joynagar Zamindar and paid the revenues to him instead of holding them in their own right and reaping the profits of their labour.<sup>2</sup> This, he argued, was a great hindrance to both the progress of cultivation and the increase of the revenues. He recommended the annulment of the sanad and a reversion to the plan of 12 May 1761.<sup>3</sup> The Council agreed with him and directed the Collector-General to make a minute enquiry into the nature of the sanad and ascertain how far the purpose for which it had been granted was answered. They authorised him to resume the grant if his enquiry was found to corroborate their opinion that it had greatly impeded the progress of cultivation.<sup>4</sup> Collector Wilkins who was asked by the Collector-General to enquire into the state of the noabad lands, reported that more than two hundred pattas had been granted by the Joynagar Zamindar to various zamindars and consequently large tracts of lands had

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1. B.P.C., 22 May, 1770, Range 1, vol.47.

2. Ibid.

3. Ibid.

4. Ibid.

been cleared since 1767 when the above assessment was fixed on the noabad lands.<sup>1</sup> He was of opinion that a large increase of revenues might be expected if the lands cleared and cultivated since 1767 were measured and assessed.<sup>2</sup> A measurement of the noabad lands was, accordingly, ordered, but no further action was taken towards resumption of the grant.

Charles Bentley also held that the quantity of waste lands cultivated by virtue of the sanad was not<sup>at</sup>/all satisfactory and in his letter to the Council of Revenue of 13 February 1773, he strongly urged them to void the grant and give the lands not yet cultivated, to the new chakladars.<sup>3</sup> Hastings' Government took no notice of this letter.

The next reference to the subject of resumption of the sanad was in 1787. In the previous year Charles Croftes had experienced a deal of trouble in finding suitable waste lands for the disbanded native officers of the Chittagong regiment. After they had been settled at Tipperah, the new Resident of that District raised objections in 1787.<sup>4</sup> To

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1. Wilkins to Collector-General Claud Russell, 31 Aug., 1770, B.P.C., 12 Feb. 1771, Range 1, vol.48; B.D.R.C., vol.I, Part 11, pp.267-268.

2. Ibid.

3. Bentley to C.R., 13 Feb., 1773, B.R.C., 27 March, 1773, Range 49, vol.38.

4. John Buller's letter of 30 March, 1787, quoted in Cotton's Memorandum, p.88.

Buller pointed out that the zamindari of the Raja of Tipperah - the Raja was at that time temporarily deposed - was as much his property as any waste lands within the limits of any zamindari of Chittagong was the property of its particular zamindar and that these people might be ejected from the lands, if the Raja was reinstated.

obviate this or similar inconvenience arising from the exclusive character of the sanad Collector Bird proposed to the Board of Revenue that the exclusive sanad should be annulled, a new sanad granted to the Joynagar Zamindar, covering only those lands already cleared, and the remaining lands thrown open to all interested in clearing them.<sup>1</sup> Indeed, later on Bird went to the extent of writing:-

" As to the merits of the said Goshaul or any other public considerations that induced the Government to grant him so signal a mark of their favour, as they are utterly unknown to me, I beg to refer the Board, if they deem the question necessary, to other sources of information. It is sufficient for me to declare my sense of the prejudicial tendency of the deed in question, and to promise, so far as human knowledge may venture to predict, the most salutary consequence to the province at large from its being annulled. If monopolies are, generally speaking, found prejudicial to Government, as checking the industry of the large body of the people, how much more so must it be when levelled against an object from which the Government, derives so considerable a proportion of their revenue. " 2

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1. Cotton's Memorandum, p.89.

2. Bird to B.R., 26 April, 1790, B.R.P., 14 May, 1790, Range 71, vol. 25.

The Government of Lord Cornwallis was too busy with the decennial settlement to take serious notice of the question. In 1796-98, however, an extensive enquiry finally exploded the myth of the unique sanad. The original sanad produced by the Ghosal family before the Government was found to bear only the private seal and not the signature of Verelst and an impossible date, i.e. 27th Ramzan in the first year of the reign of Emperor Shah Alam, corresponding with 13 May 1760, and it was declared to be a forgery or to have been surreptitiously obtained.<sup>1</sup> The Governor-General in Council gave the following grounds for their decision:-

" Without adverting to the circumstance of its wanting the necessary official attestation, on which ground alone it must be considered invalid, it is evident that this sunnud could not have been<sup>in</sup> existence when the Chittagong Council made the grant to Joynarain Goshaul in the year 1763, for the latter deed grants only a part of what the grantee must already have acquired had he been in possession of the sunnud dated in 1760. The two grants are obviously incompatible, and that of 1760, if the authenticity of document be admitted, must be considered as virtually superseded by the subsequent grant in 1763, the authenticity of which cannot be disputed.

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1. B.R.C., 30 March, 1798, Range 53, vol.55.

The silence of the Chittagong Proceedings with regard to the former sunnud, the incompetency of Mr. Verelst to make any such grant, and the objectionable nature of the grant itself, are also circumstances which strongly corroborate the presumption that the deed is a forgery; and as it is not authenticated by any official seal or signature (the private Persian seal of Mr. Verelst being evidently of no authority whatever), we are only surprised that it could ever have been acknowledged as an authentic document if it were ever publicly produced which we apprehend could not have been the case".<sup>1</sup>

The Ghosals were dispossessed and the entire property was attached to the Government.<sup>2</sup>

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1. Ibid.

2. The Ghosals brought a suit against the Government to set aside the attachment. After long-drawn litigation the Sadar Diwani Adalat, finally on 30 August 1815, pronounced the sanad to be a forgery on the grounds that the Ghosals could not have obtained a sanad from the Company on 13 May 1760, that the sanad was attested by only the private seal and not the signature of Verelst, that the seal might have been surreptitiously affixed by the diwan, that Verelst was not competent to grant such a sanad without the consent of his colleagues, that it was incompatible and totally at variance with the proclamation of 12 May 1761 and the proceedings of 19 September 1763 and that the document produced as the sanad granted in pursuance of the resolution of 19 September 1763, on 25 September 1763 [in which the validity of that of 1760 was acknowledged] in no way conformed to the tenor of the resolution and that being only the copy of a copy, this document could not be received in evidence. The Sadar Diwani Adalat, however, ordered a restitution of such lands as had been covered by the resolution of 19 September 1763 and recorded in the survey of 1764-67 as appertaining to the Mahal Noabad Joynagar. All the other lands were to remain the property of Government.

It remains to unfold the mysterious circumstances surrounding the forging of the sanad and its being passed off as genuine. When in 1797 Collector Pierard began his investigation of the fraud, he soon discovered that the proclamation which Verelst and his Council<sup>b</sup> ordered to be made, offering favourable terms to all who undertook the cultivation of waste lands, was never in fact made.<sup>1</sup> In the course of his enquiry, Pierard interrogated the zamindars of first ranks in the District, of the time of Verelst, the officers then serving under the Company in Chittagong and many other respectable persons and was told by all of them that no such proclamation had ever been made in Chittagong nor had any resolution of the Chittagong Council to that purport ever been divulged.<sup>2</sup> The Collector had no reason to doubt the truth of what they said, for ~~an~~ examination he found that they were well-informed on all other occurrences of that time which were on record - even matter of much less importance than the above proclamation.

The zamindars, in particular, were unlikely to have remained indifferent to the publication of the advertisement if it had been really published, for they were too deeply interested in the offers contained in it.<sup>4</sup> Since none of them had any motives or inducements to misinform him, he concluded that Gokul Ghosal, taking advantage of his official position, had

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1. Pierard to B.R., 6 Aug., 1797, B.R.C., 5 July, 1798, Range 53, vol.56.

2. Ibid.

3. Ibid.

4. Ibid.

suppressed the proclamation.<sup>1</sup>

It was also universally affirmed to him that about that time the diwan had laboriously propagated a report - and the people were <sup>e</sup>persuaded by it - that he was the possessor of an exclusive title to all the waste lands of Chittagong and that all persons wishing to clear and cultivate these lands must obtain a patta from him for that purpose and that by promises of protection and favour he had induced many of the zamindars of lesser note to undertake reclamation on his terms.<sup>2</sup> The Collector pointed out that this information was corroborated by the fact that the zamindars, possessing independent property of their own, could hardly have agreed to subject themselves to the inferior condition of taluqdars under the Joynagar Zamindar as they did, had they been aware of the advantages of zamindari - proprietary right held out to them by the resolution of the Chittagong Council of 12 May 1761.<sup>3</sup>

Collector Pierard's conclusion is also supported by the fact that no other persons of the District at any time registered their names in the sadar cutcherry or obtained pattas for any lands from the Council.

It is not difficult to see what may have happened. The Chittagong Council did not know that the diwan had suppressed the proclamation and they had no reason to suspect foul

1. Ibid.

2. Ibid.

3. Ibid.

play by the diwan, for immediately after they had ordered the proclamation to be issued they observed - and they reported it to the Fort William Council <sup>1</sup> - that people were undertaking the clearance of noabad lands. The diwan meanwhile had been taking pattas from the Council in the name of his nephew - probably he was himself in charge of issuing pattas and on 19 September 1763, under his direction, his nephew applied for a consolidated sanad for all the lands so far cleared under the pattas issued in his name. The Council ordered a sanad to be issued to him accordingly.

In all probability it was the diwan who drafted the sanad. He may have drafted a limited sanad in accordance with the resolution of 19 September 1763. In that case it must at some point have been removed from the Proceedings and the forged exclusive sanad substituted. But the existence of the detailed chakbandi <sup>2</sup> in the fraudulent sanad makes another explanation seem more likely - that the fraudulent sanad, ~~pur~~posely drafted in a general and rather vague form, was placed before Verelst in the confident expectation that he would take it as read and seal it. In that case the chakbandi, listing the various wastes would serve to suggest that these were merely the lands cleared under the pattas in Joynarayan's name: Verelst would not know that the list covered the entire wastes of the District.

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1. Verelst and Council to Governor and Council, 2 Aug., 1762, B.P.C., 16 Aug., 1762, Range 1, vol.34.

2. See infra p.242.



That Verelst was not at the time aware of the fraud or in any way associated with the grant of any exclusive sanad is evidenced by the following circumstances, related by Pierard,

" that during the Government of Mr. Verelst himself [1767-1769] the niabad talookdars repaired in a body to the Presidency [Calcutta] and remonstrated to him against being deprived of the zemindaree right to their talooks by the usurpation of Gocul Gosaul and that a particular investigation was directed to be made and redress promised to them, but Gocul Gosaul finding means to draw off the leading persons by pecuniary or other gratification, the others in want of the support of the principals, relinquished the prosecution of the complaint ". <sup>1</sup>

It remains to ask why the fraudulent sanad was dated 13 May 1760 - before the cession of the District to the Company? Cotton has tried to explain the date by the following hypothesis. The date given in the sanad corresponded with 13th of May 1760 and the proclamation was dated 12 May 1761. But, if the diwan forged the sanad himself, he would never have been so stupid as to antedate it by a year. Since the forgery was never detected by the Collectors it seems improbable that it was the original which was eventually filed before the

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1. Pierard to B.R., 6 Aug., 1797, B.R.C., 5 July, 1798, Range 53, vol.56.

authorities in 1796. It was not likely that the original sanad was stamped with a private seal only; for the diwan could just as easily have procured the official seal for his purpose, and "doubtless did so". But, the original document, "whether forged or not", being lost or destroyed, the Ghosal family were afraid to confess to the loss and therefore produced a forged document stamped with Vereist's private seal which might easily have passed into the diwan's hands and bearing an impossible date. "The date being according to the Mahomedan method of Calculation, and at a period long antecedent, the forgerers, who were necessarily Hindoos, made a mistake and gave the date a year earlier than they intended to. " <sup>1</sup>

Cotton seems to have assumed rather too much. The alleged original sanad bearing the date 13 May 1760 that was produced before the authorities and the court, had also been produced in 1783 before Collector Irwin who signed it " as an exhibit in some revenue cause".<sup>2</sup> It had also been produced before Collector Bird in 1787. <sup>3</sup> Any picture of a hurried second forgery in 1796 is evidently both wrong and unnecessary. It seems much more likely that Gokul Ghosal, at the time of forging the sanad in 1763, got the day of the month right but then made a slip and backdated the sanad by one year more than intended.

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1. Cotton's Memorandum, p.112, footnote.

2. See the Governor-General's minute, B.R.C., 22 April, 1796, Range 53, vol.43.

3. See supra p. 213.

The Joynarayan sardad may have been fraudulent, but it was under its terms that progress in waste-land reclamation took place in this period. It is necessary, therefore, to see what happened. The nature of the noabad tenure demanded that at reasonable intervals reclaimed lands should be measured and assessed. For this the government maintained an officer, the Noabad Jarib Darogah, who reported the progress of reclamation and supervised the measurement operations.<sup>1</sup> These were the responsibility and charge of the Government, not of the Noabad Zamindar. During the general survey of 1764-67 the measuring parties included the Mahal Noabad Joynagar. It was found to contain 3,501 dones, 2,808 dones being waste land and the remaining 692 dones under actual cultivation.<sup>2</sup> After allowing deductions from the cultivated lands on account of nij-jot, khanabari etc., the net assessable land was found to be 392 dones on which was imposed a jama of Rs. 5,871, according to the usual malguzar assessment rate.<sup>3</sup>

The work of reclamation went on after 1767 and sundry further measurements of reclaimed waste lands were made. As they were measured these reclaimed lands were amalgamated into the Mahal Noabad Joynagar and a single increased jama proportioned to the increase of area under cultivation was assessed

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1. Bentley to C.R., 10 July, 1773, B.R.C., 17 Aug., 1773, Range 49, vol.41.
  2. Collector Pierard to B.R., 6 Aug., 1797, B.R.C. 5 July, 1798 Range 53, vol.56; Additional Collector Wilkins' letter no. 100, 10 July 1848, paras. 42-43, Correspondence on the Settlement of the Noabad Lands in the District of Chittagong p.48.
  3. Ibid.

upon the whole estate. Thus in 1771, after a measurement of the Mahal, the assessment was raised to Rs. 11,000 and in 1788 to Rs. 16,207.<sup>1</sup> The total area in the Ghosals' possession was recorded on this last occasion to be 6, 570 dones, of which 5,003 dones were uncultivated wastes and the remaining 1,566 dones cultivated lands.<sup>2</sup>

All these noabad measurements were made on exactly the same principle as that of 1764-67 and similar sets of records were prepared on each occasion. It is worth noticing that in all these measurements both hasila [cultivated lands] and khilah [uncultivated lands] had been included. It was, of course, the actual cultivated lands which had been assessed, the khilah being left unassessed till such time as a new measurement might show it to be liable to assessment. The inclusion of the khilah in the measurements was most probably meant to show that particular areas were in the possession of particular taluqdars who had often obtained pattas for much more waste than they could possibly have reclaimed in a given period. Again, since the ryots brought in to reclaim the waste probably selected which land they wished to work upon, each taluq probably consisted of scattered patches of cultivation, separated by intervening waste, rather than of continuous blocks of cultivated land.

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1. Wilkins' letter no.100, 10 July, 1848, para.45, Correspondence on the Settlement of the Noabad Lands in the District of Chittagong, p.49.

2. Ibid.

Besides the Government there were three other parties involved in the noabad deal: the Joynagar Zamindar, the re-claiming taluqdars and the settling ryots. The sanad recognised the zamindari interests of the Joynagar Zamindar in all the lands brought under the pbugh.<sup>1</sup> As zamindar of the noabad lands he was entitled to the same rights and privileges over these lands as were enjoyed by the zamindars of the tarafs over their taraf lands. Out of every Rs.16 of the noabad revenue assets, the "proprietary profits" i.e. the zamindari interests of the Joynagar Zamindar amounted to Rs. 4/13/2; the remaining Rs. 11/2/10 being payable to Government.<sup>2</sup> He was also entitled to rent-free nij-jot land allowances for whatever lands he cultivated by his own ryots.

As has been seen, no zamindar or ryot could clear and cultivate the waste lands independently of the Joynagar Zamindar. Under the operation of the sanad any person willing to reclaim waste lands had to obtain a patta from the Joynagar Zamindar, for the quantity of land he desired to reclaim.<sup>3</sup> These pattadars were called taluqdars. They had to account to him for the amount of lands they cultivated and pay the revenues of the lands through him. As in the changed circumstances of the nineteenth century the definition of the rights and status of the noabad taluqdars aroused long-drawn controversy, it may be

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1. See supra p. 206.

2. Wilkins' letter no.100, 10 July, 1848, para.45, Correspondence on the Settlement of the Noabad Lands in the District of Chittagong, p.49.

3. Bentley to C.R. 13 Feb., 1773, B.R.C., 23 March, 1773, Range 49, vol.38.

interesting here to examine the position occupied by them in this period. The proclamation issued by the Chittagong Council on 12 May 1761 offered a grant of zamindari interest in lands reclaimed to all who by their personal exertions and expenditure of capital should bring the wastes under cultivation. Had not the Joynagar Zamindar fraudulently induced them to acknowledge him as their superior and pay revenue to him the noabad taluqdars would presumably have recorded their taluqa in the sahar cutcherry of Chittagong and received pattas for the same. In that case they would have certainly been admitted to the same rights as other independent zamindars were permitted to enjoy. But the usurpation of all noabad lands by the Ghosals suppressed that right and reduced the taluqdars to the position of subordinate tenure-holders under the Joynagar Zamindar. This subordinate status is recognised both in the forged sanad and in the noabad measurement papers of the period. Though the diwan caused the zamindari of the noabad lands to be registered in the name of his nephew, nevertheless, the names of the occupant taluqdars together with the quantity of hasila and khilah lands held by each and the increments of revenue ascertained from time to time were invariably recorded in the survey registers from 1764-67 onwards.<sup>1</sup> This meant that they

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1. Pierard to B.R., 6 Aug., 1797, B.R.C., 5 July, 1798, Range 53, vol.56; Commissioner Halhed's letter of 5 Dec., 1831, quoted by Cotton in his Note on the Rights of the Noabad Talukdars of Chittagong, p.10, I.O.L. Tract No.886.

were held to be entitled to all the rights and privileges enjoyed by the taluqdars of the taraf lands.

The nearest resemblance to the noabad tenure of Chittagong is the hawla tenure of the neighbouring District of Noakhali. Under the hawla system, landlords used to give a hawla or commission to men of enterprise and capital on favourable ~~terms~~ to bring the newly-formed char lands of the coastal areas of Noakhali into cultivation and these hawladars would improve and cultivate the lands by settling ryots on them.<sup>1</sup> Thus the process of reclamation was identical except that the waste lands of Chittagong being often full of jungles and weeds were much more difficult to reclaim than the char lands of Noakhali. But there was one major difference. The interest and rights of the hawladars in the lands reclaimed "were originally and by custom, of a temporary character",<sup>2</sup> whereas the quasi-zamindari proprietary interest of the Chittagong taluqdars was admitted by the Government deduction from the assessment of a regular allowance to them, called pattadari, the equivalent of the zamindar's allowance of nij-jot. Their right of possession and alienation was also recognised, subject to the regular payment of revenue at the established rate for lands brought under cultivation. It is, however, interesting to note that in the nineteenth century the hawladars of Noakhali were accorded permanent interests in their hawla-holdings.<sup>3</sup>

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1. W.W. Hunter, A Statistical Account of Bengal, Vol.VI, p.309.

2. Ibid.

3. Ibid.

on the contrary, the noabad taluqdars of Chittagong were denied permanent interests in their noabad lands.

The third party interested in the noabad lands were the noabad ryots, the immediate cultivators of the soil. As had been the rule during the Mughal period, the noabad ryots were allowed to enjoy rent-free khanabari lands at the rate of one kani and ten gandas in each done of land they cultivated. While the revenue that the taluqdars were liable to pay was fixed at the rate current for the country, the amount payable by the ryots was not defined. In other words, the taluqdars were left to make their own arrangements with the ryots. But this does not imply that the ryots were at the mercy of the taluqdars; for the law of demand and supply operated to the advantage of the noabad ryots. Land was available for the mere asking but population was thin. Many officers complained at different times of the shortage of man-power in Chittagong. Collector Bateman told the Council of Revenue on 17 November 1775 that the District wanted any number of people from outside for the cultivation of the vast quantity of waste lands.<sup>1</sup> It was the taluqdars who sought for ryots and not the ryots who clamoured for land. This appears to have enabled the ryots to hold the lands at fluctuating but favourable rates; for if the demand was raised by the taluqdars above what a ryot was willing to pay, the ryot could migrate to the lands of

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1. Bateman to C.R., 17 Nov., 1775, B.R.C., 5 Jan., 1776, Range 49, vol.58.



neighbouring taluqdars where they would be welcome. Thus, the status of the noabad ryot appears to have been similar to that of the paikasht ryots in the othersparsely cultivated areas of Bengal.

It will have been noted that although more than three-fourths of the total area of Chittagong consisted of waste, only 1566 dunes had been brought under cultivation since 1761 - since 1767 only 874 dunes. This presents a poor contrast to the reclamation of the Mughal period. The Joynagar Zamindar had held the monopoly of all waste lands but had seriously neglected to improve them. Moreover, he had never contributed by any expenditure or effort of his own to the cultivation of the smallest part of these lands.<sup>1</sup> Neither loans, nor any other kind of help had been extended to the reclaimers. In the eighties of the century, far from undertaking the improvement of the Noabad Zamindari, the Ghosals were accustomed to mortgage and farm it, frequently to bidders who, having perhaps only an annual or biennial interest in the Zamindari, ruthlessly exploited its resources.<sup>2</sup> The zamindari profits of the Ghosals were a tax on the industry of the taluqdars, for whatever reclamation had been done, had been principally carried out at the expense and by the exertions of the taluqdars. All that the Joynagar Zamindar had done, had been to grant lands -

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1. Pierard to B.R., 6 Aug., 1797, B.R.C., 5 July, 1798, Range 53, vol.56.

2. Bird to B.R., 26 April, 1790, B.R.P., 14 May, 1790, Range 71, vol.25.

lands to which they had no shadow of right - for a rent-free term to the taluqdars.

The negligence of the Ghosal family was, to a certain extent, due to the fact that they had Bengal-wide trade and landed interests to look after. They used to reside at Calcutta and manage their affairs in Chittagong with the help of naibs and the zamindari naibs were hardly good servants. Indeed, instead of furthering the interest of the Ghosals they often succeeded in retarding it. There were frequent complaints from the zamindars and taluqdars of their highhanded action and behaviour. Charles Bentley himself complained to the Council of Revenue of the Joynagar naib's gross negligence and questionable practices in the management of the Zamindari.<sup>1</sup> In 1773 it was discovered that the naib had furnished false information regarding the assessment and collection of noabad revenue and in the same year it was found that he had given a false return of the cultivated lands and also that he had deliberately impeded the progress of the measurement of the noabad lands that had then been taking place.<sup>2</sup> Naib Ram Kanta Chaudhury had to be removed from office by the trustees of the estate in 1787 for his misconduct.

As was to be expected, the other zamindars of Chittagong had always resented the exclusive privilege enjoyed

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1. Bentley to C.R., 13 Feb., 1773, B.R.C., 23 March, 1773, Range 49, vol.38; Bentley to C.R., 10 July, 1773, B.R.C., 17 Aug., 1773, Range 49, vol.41.

2. Ibid.

by the Ghosal family over all the waste lands of the District and whenever opportunity occurred they made their feelings known to the Collectors. In 1769 many zamindars applied to Collector James Reed desiring to cultivate waste lands and proposing to pay revenues for these lands directly to the Collector independent of any control of the Joynagar Zamindar.<sup>1</sup> Reed wrote to the then Collector-General Becher recommending the acceptance of their proposals. But the Fort William authorities remained silent. Charles Bentley's report of 13 February 1773 to the Council of Revenue contained a similar theme:

" The zamindars have all along complained of this man's [Joynagar Zamindar's] usurping a tyranny by virtue of this exclusive grant and intreat to cultivate by sunnuds from the sudder cutcherry here as the other zamindars do with respect to the malguzary lands." <sup>2</sup>

If the zamindars, men of wealth and position, did apply their capital and energy to reclamation of the Chittagong wastes, the status they acquired was most anomalous. Within their own tarafs they were independent zamindars, holding direct of government, but on their noabad estates they were merely the subordinates of the newly created Joynagar Zamindar. Resentment of such subordination to a fellow zamindar, of

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1. Reed's minute to the Council, 22 May, 1770, B.P.C., 22 May, 1770, Range 1, vol.47.
  2. Bentley to C.R., 13 Feb., 1773, B.R.C., 23 March, 1773, Range 49, vol.38.

having to provide by their investment of men and money for his profits, led many to abstain from the reclamation of the wastes. Collector Pierard had these circumstances in mind when he wrote:-

" .... the principal zemindars who have enjoyed the most ample means of extending the agriculture of the district have been greatly restrained from embarking in such an undertaking both from a disinclination to hazard the profits resulting from their experience and labours to the grasp of an indolent monopolizer, ever watchful to prey upon the eventual fruits of their assiduity as well as from regarding a talookdaree tenure as derogatory to their importance. " <sup>1</sup>

The cumulative effect of all the above unfavourable conditions under the operation of the forged sanad of the Ghosals was that progress in waste land cultivation in the later eighteenth century was slow, very slow.

To conclude, Chittagong was very backward in point of trade and commerce and its inhabitants were cut off from the rest of Bengal. They "can apply themselves to agriculture alone for the means of subsistence", <sup>2</sup> wrote a contemporary Collector. The conditions may, therefore, be said to have been favourable for an extension of cultivation, which would

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1. Pierard to B.R., 6 Aug., 1797, B.R.C., 5 July, 1798, Range 53, vol.56.

2. Bird to B.R., 26 April, 1790, B.R.P., 14 May, 1790, Range 71, vol.25.

increase both the prosperity of the people and the revenue resources of the District. The Company's policy of throwing the waste lands open to all who would undertake to reclaim them and creating a permanent interest in the lands reclaimed, as originally initiated, would have gone a very long way in achieving these objects. What improvements the plan of 12 May 1761 might have brought about is shown by the rush of applications to clear wastes that followed the first Government action in 1797 against the Ghosal's forged sanad. Two hundred and sixteen applications were made to the Collector for bringing into cultivation 11,694 dones of waste lands on these terms.<sup>1</sup> Again, any increase in cultivation was, in the ultimate analysis, dependent on the numbers of the agricultural population. Encouraging settlers from outside was, therefore, another move in the right direction. But here also, the sanad defeated the purpose of the Company's plans; for under its operation the incentive to settlement was lacking. When the first proposal for resumption of the sanad came in 1770, it was not too late to take necessary action. Official indifference, however, delayed it for twenty-seven more years.<sup>2</sup> Who can doubt that in the meantime it had caused great harm ?

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1. Pierard to B.R., 29 Dec., 1797, B.R.C., 5 July, 1798, Range 53, vol.56.

2. After the sanad had been finally declared invalid in 1798, there followed an unending controversy among the Government officials on the subject of the resumed noabad land and it took about one hundred years to decide whether these lands should be temporarily settled or permanently settled. The land revenue history of Chittagong in the nineteenth century was to a great extent the history of successive measurements and their annulments and of settlements, unsettlements and resettlements of these lands.

Appendix to Chapter V.  
Distribution of cultivated lands  
and wastes in Chittagong.

The chakbandi<sup>1</sup> referred to in the body of the sanad of the Joynagar Zamindar, formed an appendix to it and contained the list of parganas and mauzas the lands of which were found to be waste.<sup>2</sup> It is an unusually interesting document, for it furnishes material information on the general state of the distribution of wastes and cultivated lands and also for that matter, the distribution of the rural population. The information that it supplies may be regarded as fairly accurate, for it was in the interest of the Ghosals to insert all known available wastes in the document, since the sanad was to give them a right over all the wastes of Chittagong. That they had done so is also supported by official evidence. Collector Bird reported to the Board of Revenue that the sanad comprehended the whole of the waste lands of Chittagong,<sup>3</sup> except for the high hill ranges. In many cases rivers are also included, for the char lands or grounds formed by the alluvion of the rivers were also considered as forming part of the wastes. Many places not susceptible of cultivation were also incorporated in the Chakbandi: for example, Doachari on the bank of the Sangu,

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1. Determining the limits or boundaries of a detached piece of land.
  2. See the chakbandi of the sanad in Bird's Letter of 5 Jan., 1787, to B.R., B.R.P., 30 Jan., 1787, Range 70, vol.23.
  3. Bird's letter to B.R., 24 March, 1789, quoted in Cotton's Memorandum, p.97.

in north-east Satkania to this day remains unculturable.

The chakbandi contained thirty-six chaks with the clearly defined boundaries of each and it is possible to identify almost all of them. Of the parganas and mauzas mentioned, the more important were Izhalah, Shujanagar, Kuttia, Manjug Pukuria, Sarta, Taluq, Jillah Bhangah, Ramu, Edgah, Aukerkul, Chakaria, Bansbaria, Hakaria, Kharam, Shilok, Jalghat, Nizampore, Junge, Chambal, Saral, Amtali, Raujan, Puddoo, Eshu Dangah, Hichinagar, Sirmal, Doachari, Jeel Mannan, Sawali, Satgaon, Char Bakalia, and Moiscal. Broadly speaking, the waste land areas formed three big belts. The area to the east of the Sitakund Hills comprising almost the whole of the present Fatikchhari thana, North and East Raujan, more than two-thirds of Rangunia covering almost the whole of North, East and South Rangunia, the areas to the east of both Raujan and Rangunia thanas, East Patiya and East and South-East Satkania may be said to have formed the first or eastern belt. The second or coastal belt, commencing from the South Sitakund Hills proceeded southward, almost parallel with the sea-coast, up to south Banskhali and the third or southern belt comprised the entire area to the south of Satkania coinciding with the present thanas of Chakaria, Ramu and Moiscal, all in the present Cox's Bazar sub-division.

The plains outside the three belts comprising Nizampore, and the areas between the first and the second belts,

that is Hathazari, West Raujan, West Rangunia, the Patiya midlands and North and North West Satkania along the bank of the Sangu may be broadly taken to have been the cultivated areas of the District. As rural habitation grew centering round the cultivated areas, it can be assumed that population was much more concentrated in these areas than elsewhere. The excessively thick concentration of the population of the District in these areas at the present time is certainly suggestive in this context. It is also significant that the regions forming both the coastal and the southern belt are, in popular estimation, pera, that is, latterly reclaimed and the people of these areas, perapatti i.e. latterly settled inhabitants; whereas most of the eastern belt is jangla or jungle and the people there, jangli. In the extreme north of Chittagong and in the south, population is still sparse and waste lands are still visible here and there. It should, however, be made clear that the above division is by no means absolute; for while the three belts of wastes contained cultivated plots here and there, the areas shown to have been cultivated also contained patches of wastes at many different places.

It is to be noted that the 'chakhandi of the sanad did not contain any land to the south of Ramu. This was due to the fact that the area between Ramu and the river Naaf was not considered by the Company as forming part of Chittagong.



The Mughals had proceeded upto Ramu only.<sup>1</sup> Naturally, Ramu was taken by the Company to be the southern limit of Chittagong. Hence, probably James Renell in his Bengal Atlas showed Bara-palong and the Raju canal as the extreme southern frontier.<sup>2</sup> Nor had the King of Arakan claimed this territory as belonging to his kingdom. On the contrary, as early as 1761, he had drawn the attention of the newly-appointed Chittagong Council to "the large tract of land that now lays in jungle and divides Arracan and Chittagong." <sup>3</sup> He had urged them to clear and cultivate these lands and if they were not willing to do so, to permit him to bring it under cultivation.<sup>4</sup> Evidently, while he had in mind the jungly wastes between Chakaria-Ramu and the Naaf estuary, the Chittagong Council appear to have understood it to refer to the jungly wastes of Chakaria and Ramu. Thus, Ukhiya, Nhila and Tecknaaf had remained as a sort of no man's land, the Company having been under the impression that it actually belonged to Arakan and the Arakan king having been aware that it belonged to Chittagong.

It was quite accidentally that the Company's government discovered in 1790 that the Naaf was the demarcation line

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1. H. Blochmann, Contributions to the Geography and History of Bengal - Part I, Journal of the Asiatic Society of Bengal, 1873, vol.XLII, p.233, footnote.
  2. J. Renell, A Bengal Atlas, 1781, sheet Nos. I and IX.
  3. Verelst and Council to C.N.L., 5 June, 1761, P.C.N.L., 24 June, 1761, Range 98, vol.10; B.D.R.C., vol.I, Part II, p.178.
  4. Ibid.

between Chittagong and Arakan. In that year, Lahwa Murang, brother of the late King of Arakan applied to the Collector of Chittagong praying:-

" that a pottah and perwannah for the wastes and churs situate in Teknaafnuddy, in the Province of Islamabad, as per the following boundaries <sup>to</sup> -/the north of the river Naaf; West of the nulla Oochea [Ukhiya] and the aforesaid river; east of the sea [Bay of Bengal]; and south of the nulla Razoo [Raju river], - be granted him by Government to the end that he may encourage ryots who have no other interests to resort thither from Arracan and this Province, and thus reduce the said lands to a state of cultivation without any difference or interference with the aumla of the noabad lands situate in Joynugger or with other zemindary, and hold possession accordingly, liable to pay revenue agreeable to the established rates of noabad lands, at the expiration of three years, for such parts as shall have been reduced to cultivation within that term, and then brought on the public records in your petitioner's name. " <sup>1</sup>

The above facts do not warrant Collector Geddes' belief that the Chittagong Council was hoodwinked in reference to Ramu and

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1. Bird to B.R., 14 Oct., 1790, B.R.P., 24 Nov., 1790, Range 71, vol.31.

Technaaf on their southern frontier or that by some fraud or other it was pretended till 1794 to the Chittagong administration that these two valuable parganas were part of the Arakan province and were therefore no part of the territory ceded by the Nawab.<sup>1</sup>

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1. Extract from Mr. Geddes' Report on Chittagong Tenures,  
p.11, and p.21, footnote, I.O.L. Tract No.912.

## Chapter VI.

## The Sair Revenues of Chittagong.

Revenue from land was the main source of income to Government but along with it were collected taxes and duties of various denominations, collectively known as sair.

"In its original purport the word signifies moving, walking, or the whole, or the remainder: from the latter it came to denote the remaining or all other sources of revenue accruing to the Government, in addition to the land tax, from a variety of imposts, as customs, transit duties, licences, fees, house-tax, market-tax etc., in which sense the term is current throughout India." <sup>1</sup> The term was also often applied to cover the profits from landed property not comprised in the produce of cultivation, such as the rents of orchards, pasture-ground and forests, fisheries, and salt-works called respectively phulkar, bankar, jalkar and nimak mahal. Sair may, therefore, be said to have comprehended the variable revenues of every description from customs on exports and imports, internal duties on the transportation and sale of grain and all kinds of merchandise, professional taxes and imposts upon persons and property other than the land revenue. An idea of the sair receipts as a source of revenue to Government may be formed from the following account. In 1783-84, the total revenue

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1. H.H. Wilson, A Glossary of Judicial and Revenue Terms, p.454.

demand of Government on the three provinces of Bengal, Bihar and Orissa was Sicca Rs. 28,749,980 of which Rs. 1,656,935, i.e. about six percent, constituted the sair revenue.<sup>1</sup> In the same year, the total revenue demand on Chittagong was D.M. Rs. 544,618; land revenue amounting to Rs. 507,329 and sair revenue, Rs. 37,289,<sup>2</sup> or 7.3 percent.

In the rent-roll of Chittagong the sair revenue was set out under the following eleven heads or mahals:-

(i) hats, (ii) chaukies or ghats and dallahs, (iii) sair kasba, (iv) ghat Kattali, (v) pan mahal, (vi) tobacco mahal, (vii) kapas mahal, (viii) daokati mahal, (ix) mai mahal, (x) gurkati mahal and (xi) nimak mahal. The nature of these mahals as well as the duties and taxes collected under each of them is separately analysed below.

#### Hats and Ghats:-

During the Mughal period and in the early days of the Company's rule commodities were subject to a duty at the places of sale and in the course of transit from place to place. These duties, called hat<sup>3</sup> and ghat<sup>4</sup> duties respectively, constituted

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1. Firminger, Fifth Report, vol.11, p.430.

2. Cotton's Memorandum, p.40.

3. Hat is often used in the records to cover also bazars and ganjes, though the three terms are not synonymous. A hat is a market, held only on certain days in a week. A bazar is also a market; but as opposed to the hat, it is held daily. A ganj is a mart where grain and other necessities of life are principally sold, and generally wholesale. Hats and bazars are sometimes included in the ganjes.

4. Ghat means a landing place, steps on the bank of a river, a ferry etc. Technically, it is a wharf or chauki on the river bank where inland transit duties are levied on goods and passengers. Ghat is also used in the records to mean a pass through the mountains, though such a pass is more commonly called a dallah.

a major portion of the sair collections. The hat duty was paid by vendors for the privilege of selling in a convenient, appropriate part of some open market. Such duties were in part a rent for the large area of land which had to be allocated to market place and storage facilities, which had to be kept dry, clean and commodious, in part a tribute to the political power of the zamindar or other authority on whose land the market was held. Similarly ghat duties were paid at ferries and landing stages, and at passes through the hills, payment in either case being in part a payment for services rendered, in part a form of tribute.

There were two kinds of hats in Chittagong: the zamindari hats and the sair hats. The zamindari hats were erected by the zamindars with the permission of Government on the zamindari lands within their respective jurisdictions. They had to pay Government for the privilege of holding these hats, though in paying their land revenue they were allowed a deduction for the area devoted to the market places.<sup>1</sup> The total sum paid by the Chittagong zamindars to Government on account of their hats came to Rs. 1,143 a year.<sup>2</sup> References are found in the records to the following zamindari hats: hat Kumira, hat Kadam Rasul, hat Udaliya, hat Bhutporah and hat Juldah under tarafs Braja Kishore and Rambudder; hat Mekhal under taraf Azim Mukim and Muhammad Rafi; hat Durung and hat Jagdish

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1. Bird to B.R., 30 Aug., 1792, B.R.M.P., 21 Nov., 1792, Range 89, vol.39.

2. Ibid.

Roy under taraf Audhichand; hat Garangia and hat Sam Chaudhury under taraf Mangat Ram; hat Karianagar under taraf Tej Singh; and hat Khandokia under taraf Brajaballab Dalal.<sup>1</sup> This list can by no means be regarded as exhaustive; many more doubtless escaped mention.

The sair hats were the Government hats. The five principal sair hats of Chittagong were hat Mirganj, hat Ramram, hat Oberam, hat Pukuria and hat Kutubganj. Each of these hats included a number of smaller hats or under-hats, as they were called. Thus hat Ramram included Sarta, "Oholoy", Bhabani Singh, Mer Gossey, Eachin Khan, Ramsagar, Jaldia and Mamud Khan, hat Mirganj included Sadi Fakir, Sooklal and Meetachora and hat Kutubganj, Sosta and Akuldia.<sup>2</sup> The lands occupied by the sair hats had been in the possession of Government since Mughal times and were measured in the survey of 1764 as lands belonging to the hats under the sair mahal.<sup>3</sup> The Government never received any rents for the lands but levied a duty on the goods brought there for sale.<sup>4</sup> These hats were leased out annually to farmers. In 1772-73, the collections on account of these hats amounted to Rs. 1,175.

In consideration of the revenue paid to Government, the zamindars and farmers were entitled to levy a duty on all goods brought and sold in the markets. This duty was not

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1. Ibid.

2. Law to C.R., 20 Jan., 1777, B.R.C., 9 Dec., 1777, Range 50, vol.5.

3. Bird to B.R., 30 Aug., 1792, B.R.M.P., 21 Nov., 1792, Range 89, vol.39.

4. Ibid.

regulated by Government on any fixed or prescribed rates but was settled between the parties, according to the article sold, and the established usage. It is not known whether the duty was collected in cash or in kind or as it is now, both in cash and kind. The Collector informed the Board of Customs in 1773 that the hats belonging to the zamindars having been established by them for the ease and convenience of their tenants had been assessed by Government upon easy terms <sup>1</sup> and Bird, in his letter to the Board of Revenue on 22 April 1790, was of opinion that the revenues paid for the zamindari hats were very low, and very inadequate to the actual collections made by the zamindars.<sup>2</sup> Because of this, he held, the zamindars did not levy any unjust or arbitrary exactions. This may well have been true of the sair hats as well, for the competition and separates interests of the zamindars and farmers of the various hats, situated at no great distance from each other, should have kept the rates of duties demanded and collected, within reasonable bounds and made any arbitrary exaction or oppressive combination impossible except at the great risk of losing the hat-goers.

High, moderate or low, whatever might have been the state of the hat duty collections, the hat duties had always been considered a burden to the producers and consumers and as increasing the prices of the necessities of life. In their

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1. B.R.M.P., 3 June, 1773, Range 98, vol. 14.

2. Copy of Bird's letter of 22 April, 1790, in B.R.M.P., 22 April, 1793, Range 89, vol. 40.



letter of 10 April 1771, the Court of Directors ordered the suppression of all such bazars and ganjes as did not "particularly belong to the Government".<sup>1</sup> The Bengal Government, while admitting the desirability of abolishing all the duties hitherto collected at hats and ganjes, argued that as these duties were very much blended with the public revenue, an unconditional and undefined abolition of the former might materially effect the collections, opening a door for unreasonable and groundless deductions.<sup>2</sup> So they decided to continue to collect the duties as usual, pending new regulations for their abolition,<sup>3</sup> and the hat duties were collected down to 1790-91, when they were finally abolished by the Government of Cornwallis.<sup>4</sup>

In passing it may be interesting here to note that hats like lands formed articles of charity in those days. The hat grants were usually made to people of noble birth who had no other means of subsistence. The following sandd granted by

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1. Despatches to Bengal, 10 April, 1771, para.65, quoted in P.C.C.R., 30 Dec., 1771, Range 67, vol.53.

2. B.R.M.P., 14 April, 1773, Range 98, vol.14.

3. Ibid.

4. H.T. Colebrooke was of opinion that instead of abolishing the hat duties altogether, the abuses should have been reformed. in 1795, he summarised the effects of the abolition thus:

"Wanting the regulations, and protection received from the officers of the sayer, markets have declined; and many have been totally disused, since the abolition of the sayers. This is undoubtedly an evil. It is inconvenient, and wastes valuable time, that the peasant must travel far to supply his wants, or dispose of his produce. The peasants' and traders' convenience, equally requires a place of known resort, for the ready interchange of commodities. Numerous markets by promoting intercourse, contributed to general prosperity. The discontinuance of many markets in the short space of four years, and the decline of the existing marts, is an alarming circumstance".

Remarks on the Present State of Husbandry and Commerce of Bengal, p.48.

Syed Muhammad Reza Khan, the last of the Mughal faujdars of Chittagong to one Ali Asgar, a Saiyid,<sup>1</sup> in 1759 explains clearly the purpose for which such grants had been made:-

" Be it known to the officers and servants of the Sayer Mahls in the vicinity of the town of Islamabad that whereas Seyed Alee Asgur has represented that he is burthened with a large family and many dependants and that he hath no means of providing for their support being greatly advanced in years and that Death the lot of humanity advances on him and therefore prays that a pension be settled on him by sunnud from the produce of the Haut Meeteemundy to the end that his family be herewith maintained and supported and whereas the prayer of the petitioner appears to be founded in truth, the sum of one anna per diem is accordingly settled on him for his maintenance. Ye are therefore by these presents required to disburse the above sum in favour of the petitioner as aforesaid to the end that he apply the same to the support of himself and family and continue to invoke the blessings of the Almighty on our August Emperor. Hereof fail not. " <sup>2</sup>

The same faujdar made at least two other grants, one to Syed Rahmat Ullah and another to Muhammad Taher.<sup>3</sup> Faujdar

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1. Descendant of Prophet Muhammad [ s.m. ]

2. B.R.M.P., 23 July, 1792, Range 89, vol.39.

3. Bird to B.R., 15 March, 1793, B.R.M.P., 20 Aug., 1793, Range 89, vol.40.

Maha Singh had made similar grants to Bhica, Banno and He<sup>a</sup>fayet Ullah.<sup>1</sup> The grant made to Banno who was a widow is specially interesting; it provided for "rice two arries [i.e. 64 pounds] and salt 2 seers p. month and 4 gundah couries p.day ".<sup>2</sup>

It is not known whether any new grants were made during the Company's rule. From the sanad quoted above it is not also clear whether these grants were meant to be hereditary. It is, however, on record that Muhammad Mukim, son of Ali Asgar, the original holder of the sanad continued to enjoy the grant, as did the descendants of the other grantees, down to 1793.<sup>3</sup> In that year the Collector recommended to the Board of Revenue to allow these indulgences to the current beneficiaries during their lives only.

Like hats, the chaukies at Chittagong were of two kinds: Government and zamindari. The chaukies which were treated as khas were either maintained by Government with the help of darogahs or other officers, or farmed out annually to outsiders in consideration for a lump sum revenue. These Government chaukies again fall into two categories: ghats and dallahs. The ghats were toll stations on the bank of the rivers for the collection of tolls and duties on passengers crossing the ferries and goods passing by water. Ghat Feni on the bank of the river Feni and Patharghat on the bank of the

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1. Ibid.

2. Ibid.

3. Ibid.

river Karnafuli were of this category.<sup>1</sup> The dallahs were found at the entrance of the hill-passes for the collection of road duties on traders and their goods. There were eleven dallahs in Chittagong: dallah Fatikchhari, dallah Andermanik, dallah Boghpore, dallah Haralchari, dallah Udaliya, dallah Karnal, dallah Dolonia, dallah "Sagore Cuttora", dallah Barakumira, dallah Chotakumira, and dallah "Phohanea".<sup>2</sup>

The zamindari chaukies were held by the zamindars subject to the payment of fixed revenues to Government. But while the revenue from Government chaukies formed part of the sair collections, that from zamindari chaukies was treated as forming part of land revenue. Ghats Kentigia, Angar khali, Pukuria, Batalia, Sirmal, Mutimahanagar and Bakalia were of this kind.<sup>3</sup> The zamindars also used to erect private ghats within their respective jurisdictions and collect tolls from them on their own account. These private <sup>a</sup>chaukies, created as they were without the sanction of Government, were regarded as illegal usurpations.

1. For the geographical location of these two ghats see infra p. 360.

2. Law to C.R., 20 Jan., 1777, B.R.C., 9 Dec., 1777, Range 50, vol.5.

In 1775-76, the jama of the dallah<sup>k</sup>s was Rs.651 and it was distributed as follows:-

Fatikchhari, Rs.50; Andermanik, Rs.60; Boghpore, Rs.10; Haralchari, Rs.81; Udaliya, Rs.121; Karnal, Rs.100; Dolonia, Rs.111; "Sagore Cuttora", Rs.76; Barakumira, Rs.13; Chotakumira, Rs.18; and "phohania", Rs.11.

3. Bentley to C.C., 10 Aug., 1772, P.C.C., 3 Oct., 1772, Range 70, vol.15.

All articles of merchandise crossing over or landing at the ghats or going up or down the rivers or passing by the dallahs, and passengers of all kinds crossing the ferries had to pay a toll at the appropriate chauki. The following was the rate of tolls collected at the Feni Ghat. in 1780-81.<sup>1</sup>

	Rs.	as.	gs.	cs.
Passengers passing each	4/		1.	
<u>Rozyari</u> <sup>2</sup> " "	17/		3.	
<u>Mattials</u> <sup>3</sup> " "	1/	15/	2.	
Passengers crossing in palanquins, each	2/	13/	1	
<u>Gangayatri</u> <sup>4</sup> each	17/		3.	
<u>Sivayatri</u> "	8/		0.	
Bride and bridegroom passing	2/	0/	0/	0.
Brasssmith each	17/		2.	
Buffaloes, goats, cows, horses, sheep etc.				
on the sale value of each, per Rupee	17/		3.	
Brass and copper, per rupee	17/		3.	
Iron [per maund ? or per rupee ? ]	2/		3.	
Tobacco per maund	1/	15/	2.	
Chillies " "	1/	15/	2	
<u>Ganja</u> or hemp "	15/		2	
Oil per maund	15/		2	
Betelnut " "	15/		2	

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1. Buller to Com.Rev., 11 Oct. 1781, P.C.R., 19 Oct., 1781, Range 68, vol.16.
  2. Day labourer .
  3. Labourers employed for digging. Why the rozyaries<sup>and</sup> mattials paid more is not clear.
  4. Gangayatri and Sivayatri were Hindu travellers for religious purposes.

	Rs.	as.	gs.	cs.
Garlic per maund			15/	2.
Onion " "			15/	2.
Pepper per rupee			17/	3.
Cotton per rupee			17/	3.
Cloth per rupee			17/	3.
Sugar " "			17/3.	
Ghee " "			17/	3.
Cocoanuts "			17/	3.
Gram per maund	1/		1/	2.
<u>Kesari</u> or lentil per maund	1/		1/	2.
"Hooley" [? ] " "	2/		0/	0.
Straw per rupee			17/	0.
Red wood per maund	1/		1/	2.
Bamboos per <u>boond</u> <sup>1</sup> :-				
From Nizampore to Digdar	1/	6/		0/ 0.
" Mohuri Nala to Kalidas		12/		0/ 0.
" Mohuri Nala to Lalganj	1/	0/		0/ 0.
Boats of the following kinds:-				
New [?] each	2/	0/		0/ 0.
<u>Balam</u> <sup>2</sup> "	1/8	/		0/ 0.
Surangah "	1/	4/		0/ 0.
Fishing boats each	1/	0/		0/ 0.

1. Each boond contains 1,600 bamboos.

2. Balam, surangah, ghaulah were varieties of boats.

Rs. as. gs. cs.

Ghahlah or firewood boats:-

1st sort, each	2/	0/	0/	0.
2nd sort, "	1/	8/	0/	0.
3rd sort "	1/	4/	0/	0.

From the above list it is evident that the rates of the tolls varied according to the nature of commodities and the type of passengers. The rates quoted above for 1780-81 were the same as those collected five years earlier in 1775-76.<sup>1</sup> This means that the above rates were regarded as customary for that ghat. These tolls were not, however, uniform in all the ghats throughout Chittagong, but differed from one ghat to another. Thus a man crossing the Patharghat on the river Karnafuli was charged two pies i.e. about three gandas and one cawri; a buffalo, six pies i.e. ten gandas; and a cow, five pies i.e. about eight gandas and one cawri.<sup>2</sup> The tolls collected at the dallahs were not regulated by any customary or prescribed rates. Levied arbitrarily by the farmer, they became a source of vexatious oppression to the traders.<sup>3</sup>

Feni ghat was the principal chauki of Chittagong and the main line of communication with the rest of Bengal by land

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1. For the rate of duties collected at the Feni ghat in 1775-76, see Law to C.R., 20 Jan., 1777, B.R.C. 9 Dec. 1777, Range 50, vol.5.
  2. Law to C.R., 20 Jan., 1777, B.R.C., 9 Dec., 1777, Range 50, vol.5.
  3. Bird to B.R., 21 June, 1788, quoted in Cotton's Memorandum, Appendix M., p.195.

route.<sup>1</sup> For the protection of this ghat - the Feni was the northern boundary of Chittagong & a sepoy guard was stationed there.<sup>2</sup> This guard used also to prevent the exportation of salt without rawanas<sup>3</sup> and such cloths as made up the Company's "investment". There were in all six ghats on the Feni river: Feni ghat proper, Hingoli ghat, Suipura ghat, Burburia ghat, Bagkhali ghat and Domekhali ghat.<sup>4</sup> The sair receipts of the Government on account of the Feni ghat from 1761-62 to 1774-75 were as follows:-<sup>5</sup>

Year	amount of the farm at outcry Rs.	receipts Rs.	balances Rs.
1761-62	7,918	7,918	X
1762-63	9,305	9,305	X
1763-64	9,305	9,008	296
1764-65	9,321	6,566	2,755
1765-66	9,450	5,043	4,406
1766-67	9,461	8,461	1,000
1767-68	9,401	7,499	1,961
1768-69	6,446	6,349	97
1769-70	6,750	6,656	94
1770-71	5,250	5,250	X
1771-72	5,250	5,250	X
1772-73	5,351	5,351	X

1. It was on the Arakan Road.

2. Proceedings of the Committee of Circuit, vol.IV, p.10.

3. Pass or certificate from an official authorising goods to pass without payment of further duty.

4. Law to C.R., 20 Jan., 1777, B.R.C., 9 Dec., 1777, Range 50 vol.5.

5. Law to C.R., 27 March, 1776, B.R.C., 7 May, 1776, Range 49, vol.61.



Year	Amount of the farm at butcry Rs.	receipts Rs.	balances Rs.
1773-74	5,731	5,731	X
1774-75	5,731	3,201	2,530

The major portion of the revenues of the Feni ghat arose from the tolls levied on wood, and bamboos cut from the hills and carried across for the use of the vast salt-works at Bhulwa and Jagdia.<sup>1</sup> In 1774-75, the salt contractor of Bhulwa discovered that the firewood available at Sandwip was cheaper for the boiling of his salt than the wood and bamboos exported from Chittagong.<sup>2</sup> Besides, it was not subject to any transit duties. The Bhulwa contractor thereafter ceased entirely to buy from Chittagong, depending instead on the cheaper supply from Sandwip. This resulted in a sharp fall in the receipts of the Feni ghat and its farmer begged to relinquish his farm.<sup>3</sup> The Collector permitted him to relinquish it and sent an amin to collect the duties of the ghat for the year 1775-76. The amin made the following collections in 1775-76:-<sup>4</sup>

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1. Provincial Council of Dacca to C.R., 18 March, 1776, and Law to C.R., 27 March, 1776, B.R.C., 7 May, 1776, Range 59, vol. 61.
  2. Ibid.
  3. Law to C.R., 31 Aug., 1777, B.R.C., 9 Dec., 1777, Range 50, vol. 5.
  4. Law to C.R., 20 Jan., 1777, B.R.C., 9 Dec., 1777, Range 50, vol. 5.

Duty collected from passengers and merchandise:-

	RS.	
Nij ghat Feni	641	
Hingoli ghat	211	
Suipura "	253	
Burburia "	270	
Baghkhali "	24	
Domekhali "	165	
		Rs. 1566

Duty on boats, wood, straw etc. " 87

Duty on bamboos:-

331 Boonds from Nizampore to		
Digdar at Rs.1/6 per boond	455	
635 boonds from Juniganj to Lal-		
ganj at Re. 1 per boond	635	
224 boonds from Juniganj to Ka-		
lidas at Rs.12 per boond	168	
		Rs. 1258
Total collection		Rs. 2912.

Valuing the revenue of the ghat at Rs.5731, the total loss on account of the provision of firewood from Sandwip by the Bhulwa contractor was found in this year to be Rs.2,819.<sup>1</sup> Henceforth, till the abolition of the ghat in 1788-89, the annual receipts of the Government hardly totalled three thousand rupees.

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1. Ibid.

The tolls and duties exacted at the various chaukies greatly obstructed the progress of trade and commerce by restricting the free movement of goods from one place to another. The traders were too frequently and often unnecessarily subjected to the exercise of authority by the large number of chaukies established in all parts of the country. Early in 1771, the Court of Directors wrote to the Governor and Council at Fort William:-

" Persuaded as we are that the internal traffic of Bengal has received further checks from the duties which are levied at petty chokees, we positively direct that no such chokees be suffered to continue, on any pretence whatever, to impede the course of commerce from one part of the province to another." <sup>1</sup>

The Controlling Committee of Revenue at Calcutta also agreed that the chaukies were "one of the greatest oppressions to the country and the principal obstruction to trade" and accordingly, passed the following resolution on 14 May 1772:-

" That all zemindaree chowkies shall be abolished, and none kept but such as immediately depend on the Government under the Penchuttera, Buckshbunder and Shahbunder, subject to such regulations as shall be hereafter established". <sup>2</sup>

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1. Despatches to Bengal, 10 April, 1771, quoted by J.C. Sinha in his Economic Annals of Bengal, p.155.
  2. P.C.C.R., 14 May, 1772, Range 67, vol.54; see also Sixth Report from the Committee of Secrecy appointed to enquire into the State of the East India Company, 26 April 1773, I.O.L. Parliamentary Branch Collection No.7, p.310.

In pursuance of this resolution, the Committee of Circuit at Kasimbazar, in a circular letter to Collector Bentley of Chittagong and to all other Collectors of the Eastern Division of Bengal, on 3 August 1772, ordered the total suppression of all such chaukies, the abolition of all duties hitherto levied at them under the names of <sup>1</sup> rahdari, <sup>2</sup> ghat hasil etc. and the withdrawl of all officers employed in the collection of these duties at such chaukies.<sup>3</sup> Like so many other regulations of the time, this proved ineffective and a revised order was again issued in 1773 prohibiting all road duties and inferior chaukies.<sup>4</sup> This was also more honoured in its breach than in its observance. On 6 June 1781, the Governor-General in Council passed very strict orders to enforce the abolition of the Chaukies:-

" Notwithstanding the repeated orders of Government for abolishing all chowkies and fundees [?] for the collection of rhadarry duties in these provinces, yet there are still some zemindars so hardy as to venture at this, disregarding the authority of the purwannahs, and extorting money from the merchants. The Governor-General in Council therefore reasserts these orders once more to the superior authority in each district, and informs them that when in future any complaints are made and

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1. transit duties.

2. ferry-tolls.

3. Proceedings of the Committee of Circuit at Krishnagar and Kasimbazar, vols.1, II, III (in one), p.94.

4. See extract of the Proceedings of the Council of Revenue, 23 March, 1773, B.R.M.P., 14 April, 1773, Range 98, vol.14.

proved, they are not only empowered to oblige the immediate offender to refund the money so extorted, but also to inflict corporal punishment on him on the spot where his exactions were made, and the zemindar, chowdry, talookdar, or other proprietor of the pergunnah or portion of land where the offence was committed shall be punished by a confiscation of the whole or part of his lands by the Governor-General in Council according to the degree of the Offence".<sup>1</sup>

Even this failed to achieve the desired object; the rahdari duties still continued to be collected secretly.<sup>2</sup> The Government policy regarding these duties was in itself most inconsistent. The regulations enacted at different times were never meant to apply to the Government inland chaukies which continued on their old footing. Even if these regulations against zamindari chaukies became completely effective, that would not have brought about complete freedom of trade; for, besides the Government chaukies, the Government of Warren Hastings had left the right of Government and of the zamindars to levy duties on hats, bazars and ganjes untouched. It required a Cornwallis effectively to abolish all kinds of internal duties without any reservation.<sup>3</sup>

1. B.R.C., 6 June, 1781, quoted in Cotton's Memorandum, Appendix M. p.195; see also J.C. Sinha, Economic Annals of Bengal, p.157
2. Bird to B.R., 28 Dec., 1786, B.R.P., 18 Jan., 1787, Range 70, vol.23.. The Company's order, and its ineffective repetition can be readily paralleled in the legislation of Aurangzeb. See W.H. Moreland, From Akbar to Aurangzeb, p.290.
3. The ghats and dallahs of Chittagong were abolished on 10 July 1788. See B.R.C. 10 July, 1788, quoted in Cotton's Memorandum, Appendix M., p.196.

Sair Kasba and ghat Kattali:-

In pre-British days Chittagong was a commercial centre of great importance in Bengal. The Arabs, Chinese and Portuguese flocked every year to the port of Chittagong, and from the Portuguese it acquired the name of "Porto Grande" i.e. the great port, as distinguished from Satgaon which was called by them "Porto Piqueno" or little port. The author of the District Gazetteer quotes the following contemporary evidence to show the greatness of the port of Chittagong in the sixteenth century:-

" Van Linschoten calls it "the chief town of Bengala"; de Barros, writing in 1552, says that "Chatigan is the most famous and wealthy city of the Kingdom of Bengal, by reason of its port at which meets the traffic of all that eastern region"; the Ain-i-Akbari mentions it as "a large city situated among the trees on the banks of the Sea, which is a great emporium, being the resort of Christian and other merchants"; while Caesaro Frederici, a Venetian merchant, who travelled in Asia from 1563 to 1581, says that there was much commerce in silver between Pegu and Chittagong. " 1

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1. L.S.S. O'Malley, Eastern Bengal District Gazetteers. Chittagong, p.26.

By the beginning of the seventeenth century, however, the prosperity of ~~the~~ port was on the decline and the port itself was almost abandoned, owing to the invasions and plundering raids of the Arakanese and the Portuguese pirates. In the later seventeenth and early eighteenth centuries, the danger of attack from them was lessened but already rival centres of internal and external trade had grown up and flourished at Hughli, Murshidabad, Dacca and Patna.<sup>1</sup> Abbe' Raynal, writing in 1777, says that Chittagong had sunk into obscurity till the English arrived and settled there.<sup>2</sup> In the later eighteenth century Calcutta began to develop tremendously; Ghulam Hosain Salim, the author of the Riyazu-s-Salatin, writing in 1786-88, attributes the <sup>0</sup>maribund state of the Chittagong port at this time, to the rise and growth of Calcutta when he says:-

" Islamabad alias Chatgaon (Chittagong), from ancient times, has been a large town .... and in ancient times it was a large port. The traders of every country - especially the ships of the Christians - used to frequent it. But at present, since Calcutta is a large port, all other ports of Bengal have fallen into decay. " <sup>3</sup>

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1. The Mughals had established four ports in the eastern provinces, the bakshbandar of Hughli, the shahbandar of Dacca, the panchotrabadar of Mirshidabad and the buzurgbandar of Patna, to control the trade and commerce of this region. See A. Karim, Murshid Quli Khan and His Times, [unpublished Ph.D. Thesis of the London University, 1962], p.330.
  2. O'Malley, Eastern Bengal District Gazetteers. Chittagong, p.40.
  3. G.H. Salim, Riyazu-s-Salatin [tran. Maulavi Abdus Salam], p.41.

The decaying state of the port of Chittagong can be seen from the fact that as late as 1772-73, that is, twelve years after the cession of Chittagong to the Company, when the volume of trade had increased due to the trading activities of the Company in the District, the total receipts from export and import duties, including the town duties collected from the town itself, amounted to the poor figure of Rs.7,250.<sup>1</sup> Unlike the other four ports of Bengal, which provided the bulk of the Company's revenue receipts on internal and external trade, there was no Customs House at Chittagong. In fact the duty collected there was so small as to make it not worthwhile to maintain a customs establishment. The above revenue of Rs.7,250 a year was derived from two mahals: sair kasba and ghat Kattali. Both the mahals were ~~are~~ treated as forming part of the sair collections, unlike the four customs mahals; and it is symptomatic that both the mahals were annually put up at outcry like the other sair mahals.

Sair kasba was a kind of octroi levied in the town of Chittagong. The earliest reference to this in the records is on 5 June 1761, when it was reported by Verelst and his Council that a sum of Rs.592 had been collected annually by the Mughals on this account and that since their arrival they had been able to increase it to Rs. 760.<sup>2</sup> The revenue from this

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1. Reed to C.R., 28 Feb., 1774, B.R.C., 29 March, 1774, Range 49, vol.47.
  2. Verelst and Council to C.N.L., 5 June, 1761, P.C.N.L., 24 June, 1761, Range 98, vol.10.



mahal amounted to Rs. 1,056 in 1775-76 and it was collected from the following sources:-<sup>1</sup>

"Fish mahals collection"

			<u>Rs.</u>
Mocam Hoyder Gunge 18 houses at Rs. 2/13/4 each			
	house p. ann.		51
Bagcolly 25 houses	" Rs.4 do		100
Bhatteary 21	4		84
Gopotcally and Comorea	22	3/3/8	71
Sonoya Churry 4	3		12
Coutalia Churry 24	2/8		60
Lotief Peon 12	2/8		30
Bundore 10	3		30
Cotobdia and Goyra 8	6/15		55/8
			<hr/> 493/8

Haut Amtoley's collection p. year 14

Haut Coroldenga 34

Haut Morey Gunge 44

92

Sallamoys [fees] as follows collected from

washermen .....	24 houses at as. 12 p. year		18
Gowalla [milkmen]	15	3/3 do	3
Bottoley Gowalla	3	10 do	1/14
Sorops [money-changers]	3	14 do	2/10
Tamoly [seller of betel leaves]	8	8	4

1. Law to C.R., 20 Jan., 1777, P.C.R., 9 Dec., 1777, Range 50, vol.5.

Pattphorass [1]....	6 houses at Re. 1 p. year	6
Tobacco docans [shops] 16	Re.1/12	28
Modote Walla [seller of intoxicating articles] 13	Rs.2/8	32/8
Modey [grocer] 10	as.8	5
Bazar Hosson Bage 15	as.10	9/6
Jour Bazar 12	as. 8	6
		<hr/>
		116/6.

Chandonea [shop-rent] on Bazars.

Jour Bazar	71	as. 8 each	35/8
Horrey "	34	as. 5/8	12/
Gowalla "	30	as.1 /7	3
Bottoley	40	as.4/10	12
Jaffererbad	30	as.4/3	8
Comorea do	40	as.3/7	9
Cadom Russol do	60	as.4/6	17
Chommar mahal	111	as.6/1	42.
			<hr/>
			138/8

Paun [betel] Mahal collected from docandars

[shop-keepers] at different bazars p. year	168
Collected from fishermen do	118/8

[Grand total]

1056/14".

Ghat Kattali [Cuttaliah of the records] was about 15 miles north-west of the port of Chittagong. Ghat Kattali is a misnomer in so far as it leads one to think that it was a ferry between the coastal village of Kattali and the island of Sandwip. In fact, it was a Government customs chauki for collecting duties on merchandise coming into and going out of Chittagong.<sup>1</sup> The collection of duties on the export and import trade of Chittagong at Kattali instead of at Chittagong port itself was probably designed to prevent the smuggling of goods in the coastal areas to the north and north-westward of the port. Such evasion of duty was made more difficult by having the customs port at Kattali which was very close to the north-western frontier of Chittagong by which goods must enter or leave the District.

The Government occasionally sent an officer to inspect this ghat and see that no salt passed without a rawana and that the cloths which should make up the Company's "investment" were not being carried away clandestinely by private merchants.<sup>2</sup> The farmer of the Kattali Ghat used to levy a duty on all goods not included in the dastak<sup>3</sup> privileges<sup>4</sup>. The

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1. Reed to C.R. 28 Feb., 1774, B.R.C., 29 March, 1774, Range 49, vol.45; Law to C.R., 31 Aug., 1777, B.R.C., 9 Dec., 1777, Range 50, vol.5.
  2. Proceedings of the Committee of Circuit at Dacca, vol.IV.p.10.
  3. A permit. In the early days of the Company rule, a document authorising the free transit of certain goods, and their exemption from custom duties, in favour of English traders. The dastak privilege was abolished early in 1773. See B.D.R.C., vol.I, Part 1, p.91.
  4. Proceedings of the Committee of Circuit at Dacca, vol. IV, p.10.

duties collected by the farmer on different goods were at the following rates in 1773:<sup>1</sup>

Name of goods	quantity	prime cost Rs.	duty Rs.
Wood oil	per 100 maunds	400	20
Elephant teeth	per maund	40	2
Cotton	per 100 maunds	400	25
Planks:-			
Large	per 100	75	12/8
middling	"	40	6/4
small	"	30	6/4
sheathing boards	"	25	6/4
Indigo	per 100 mds.	200	12/8
Rice	"	50	6/1
Paddy	"	30	0/8
Mustard seed oil	"	600	31/8
Country shoes	per 100 pairs	25	0/10
Turmeric	per 100 mds.	200	6/4
Chillies	"	250	12/8
Tobacco	"	300	12/8
gram	"	80	6/4
Cotton thread	per md.	30	1/4

With a view to promoting the internal and external commerce of Bengal the Bengal Government reorganised the customs

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1. B.R.M.P., 21 April, 1773, Range 98, vol.15.

establishments in 1773. A Board of Customs, consisting of a member of the Council and four senior servants, was established at the Presidency "to inspect, regulate and control the whole business of the customs" and five customs houses under the control of this Board were established at Calcutta, Hughli, Murshidabad, Dacca and Patna.<sup>1</sup> A duty of two and a half per cent was imposed on all goods except salt, betelnut and tobacco, imported into and exported from any part of Bengal, Bihar and Orissa, whether by land or water, by British-born subjects, foreigners or country merchants.<sup>2</sup> On payment of the Government customs traders could obtain rawanas from any one of these customs houses and move the goods covered by the rawanas anywhere they liked without interruption or further payment of duties.

As no customs house was established at Chittagong, the sair kasba and ghat Kattali continued to be run on the old footing. But soon this arrangement came into conflict with the changed customs rules for the rest of the Bengal Presidency. In the first place, as the Collector of Chittagong pointed out:-

" The Board of Customs have provided that goods which have paid the Government customs elsewhere, shall pass free at Chittagong and vice versa. This holds good here

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1. B.R.M.P., 14 April, 1773, Range 98, vol. 14; J.E. Colebrooke, Supplement to the Digest of the Regulations and Laws enacted by the Governor-General in Council for the Civil Government of the Territories under the Presidency of Bengal, p.425.

2. Ibid.

in regard to imports from other parts of Bengal but cannot with respect to exports from hence, because the farmer can only give a dackilla or receipt for the duties he collects, to which no regards will be paid by the Collectors of the Government Customs, and the Chief here is not vested with a power to grant a rowannah in such cases."<sup>1</sup>

Secondly, the collection of duties on account of the imports into Chittagong dropped to nil, as the merchants bringing goods to Chittagong also brought with them rawanas which exempted them from paying the customary import duties.<sup>2</sup> The loss accruing to the farmer of ghat Kattali on this account was Rs.2,656, in 1773-74 and he claimed an abatement of this sum.<sup>3</sup> To obviate these difficulties, the Collector proposed to the Council of Revenue to establish a Government Customs House at Chittagong with the Collector or any other covenanted servant as Collector of the Government Customs at Chottagong.<sup>4</sup> The Council of Revenue consented to his proposal and authorised him to form a customs establishment, issue rawanas for such goods as were exported from Chittagong and levy a duty at the rate of 2½ per cent upon the medium price of merchandises for the last five years.<sup>5</sup> Accordingly a customs

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1. Reed to C.R., 28 Feb., 1774, B.R.C., 29 March, 1774, Range 49, vol.45.

2. Ibid.; Law to C.R., 31 Aug., 1777, B.R.C., 9 Dec., 1777, Range 50, vol.5.

3. Ibid.

4. Reed to C.R., 28 Feb., 1774, B.R.C., 29 March, 1774, Range 49, vol.45.

5. B.R.C., 9 Aug., 1774, Range 49, vol.47.

establishment was formed;<sup>1</sup> ghat Kattali mahal was written off from the head of sair and the customs collections placed under the general control of the Board of Customs.

The regulations of 1773 introduced a great improvement in the customs tariff of Bengal. But as has been remarked by Harington:-

" It being requisite to pay the Government customs, and take out arrowannahtor pass, from one of the customs houses, before any goods, the produce of the country, could be removed from the place of provision, or manufacture; these customs operated as an internal outpost on consumption, with respect to such articles of produce, or manufacture, as were not exported. "<sup>2</sup>

This, coupled with a genuine desire to promote a flourishing internal trade, led to the total abolition of the Government customs and the withdrawal of the customs establishments of Calcutta, Hughli, Murshidabad, Dacca, Patna and Chittagong in 1788.<sup>3</sup>

1. The monthly charges of the Customs House were as follows:

Wages of servants:-		Rs.	Contingent charges:		Rs.
1 darogah		20	paper, ink, oil etc.		2
2 mohurrirs		15			
1 tahvildar [treasurer]		8			
1 jamadar		2/8			
5 peons		10	Total D.M.	Rs.	91
1 daftari [office-keeper]		1/8			
2 panswas [?]		26			
2 Portuguese with do		6			
		89			

See Goodwin to C.R., 29 July 1774, B.R.C., 9 Aug. 1774, Range 49, vol. 47.

2. J.H. Harington, An Elementary Analysis of the Laws and Regulations enacted by the Governor-General in Council, at Fort William in Bengal for the Civil Government of the British Territories under that Presidency, vol. III, p. 60.

3. Ibid.

### Pan and tobacco mahals.

The pan mahal and the tobacco mahal were both farms of licensed monopoly. The revenues of the tobacco mahal were derived from the sale of an exclusive right to buy and sell tobacco, to an agent or farmer who paid to Government an annual fixed sum.<sup>1</sup> The revenues arising from the pan mahal were derived from a similar exclusive privilege of purchasing betel-leaf from the cultivators and retailing it throughout the District.<sup>2</sup> These two farms had not been introduced by the Company's Government, but had existed at least in the Mughal period. It is known, for example, that the "Beetle Leef Farm" had yielded an annual revenue of Rs. 1422 to the Mughal Government at Chittagong.<sup>3</sup>

It is relevant to remember here that the Society of Trade which Clive had formed in 1765 to carry on a privileged inland trade in salt, betelnut and tobacco, for the benefit of the senior servants of the East India Company, never actually traded in tobacco in any part of the Bengal presidency.<sup>4</sup> It is also interesting to see that the records are completely silent on the Society's trade in betelnut at Chittagong. Nor are any receipts on account of the fifteen per cent duty on betelnut

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1. Bird to B.R., 30 Aug., 1792, B.R.M.P., 21 Nov., 1792, Range 89, vol.39.

2. Ibid.

3. Verelst and Council to C.N.L., 5 June, 1761, P.C.N.L., 24 June, 1761, Range 98, vol.10. Figures for the tobacco mahal are not available.

4. ~~Fowles~~ Report from the Committee of Secrecy appointed to enquire into the state of the East India Company, 24 March 1773, I.O.L. Parliamentary Branch Collection No. 7, p.108



anywhere recorded either before or after the abolition of the Society's monopoly trade. In 1773, the Collector of Chittagong supplied a list of merchandise of Chittagong to the authorities at Calcutta, containing the estimated annual production of each, consumption at home and export if any.<sup>1</sup> Though trivial things like wax, wood-oil, elephant teeth etc. are included in this list, betelnut is not. Thus it appears that betelnut did not constitute an item in the inland or export trade of Chittagong.<sup>2</sup>

While pan was grown almost everywhere, Fatehabad, Rangamati, Banskhali, Deang, Noapara, Rangunia, Bhorsey and Nizampore were the principal tobacco-growing areas of Chittagong. In 1775-76, there were thirty-two mandals or dealers in pan under the farmer of the pan mahal. They held pattas from him for trading in pan and paid revenue to him at the rate of eleven pies per rupee of sales.<sup>3</sup> There were 248 dokans or wholesale tobacco shops in Chittagong in 1775-76. The dokanies [wholesale dealers] of the tobacco mahal had also to hold pattas from the farmer for the right to buy and sell tobacco. They paid revenue to the farmer on the basis of the size of the dokans that they had. The rate of revenue collected on the tobacco dokans varied from Rs. 24 to Rs. 1/10/8 each per annum.<sup>4</sup> The farmer also collected a duty of three annas per maund on tobacco passing out of the District through

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1. B.R.M.P., 21 April, 1773, Range 98, vol.15.

2. The District is largely dependent on Noakhali for the supply of betelnut, now-a-days.

3. Law to C.R., 20 Jan., 1777, B.R.C., 9 Dec., 1777, Range 50, vol.5.

4. Ibid.

the dallahs and another duty of six annas per maund on retail sales inside the District.<sup>1</sup>

Both the pan and tobacco mahals were an expanding source of revenue to Government. In 1772-73, the tobacco mahal paid a revenue of Rs. 3,250; in 1775-76, Rs. 3,375 and in 1789-90, Rs. 8,001.<sup>2</sup> Similarly, the pan mahal was farmed in 1772-73 for Rs. 6,621; in 1775-76 for Rs. 10,121 and in 1789-90 for Rs. 21, 000.<sup>3</sup> The revenues of no other sair mahals had registered such a tremendous improvement as those of the pan mahal and tobacco mahal. It is not known whether this was due to a growth of population or to a change in social habits.

Both the consumers and the producers of tobacco and betel-leaf suffered greatly from the monopoly of the farmers. In the first place, the monopoly enhanced the price of the two commodities "to such a degree as excludes in a great measure the poorer classes of natives from the enjoyment of what is with them deemed not a luxury but a necessity of life."<sup>4</sup> Secondly, the farmers and their agents used to oppress the people and exact money from them on the plea of their having contraband goods.<sup>5</sup> Thirdly, the ryots were subject to a double authority, first, to the zamindars for the revenue of the lands

1. Ibid.

2. B.R.C., 29 March, 1774, Range 49, vol.47; B.R.M.P., 22 April, 1793, Range 89, vol.40.

3. Ibid.

4. Copy of Bird's letter of 22 April, 1790, B.R.M.P., 22 April, 1793, Range 89, vol.40.

5. Ibid.

and second, to the farmers of the two mahals to whose agents they were obliged to sell the produce of the lands at a reduced price.<sup>1</sup> Fourthly, as Collector Bird wrote to the Board of Revenue, "the restraint imposed on the ryots with respect to the cultivation is entirely repugnant to every principle of commercial or even of personal freedom."<sup>2</sup> In other words, the ryots were not allowed to change crops. And lastly, the above abuses had been greatly aggravated by the limited term of the farm by which means "the mahldar or contractor having a temporary interest only in the business has been accustomed to sacrifice, as must ever be the case in similar circumstances, every object of permanent utility to secure or enhance the profits of the current year."<sup>3</sup> On the recommendation of the Collector, the two mahals were finally abolished in 1793.<sup>4</sup>

#### Kapas mahal:-

The kapas or cotton mahal denoted the revenue collected from the hill tracts of Chittagong. This designation arose from the fact that before money became current among

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1. Ibid.

2. Ibid.

3. Ibid.

4. B.R.M.P., 29 April, 1793, Range 89, vol.40.

the hill people tribute was paid by them in raw cotton. During the reign of Emperor Farrukhsiyar, Jalal Khan, the leader of the independent hill tribes represented to the faujdar of Chittagong that such articles as dried fish, hens, salt, molasses, tobacco, black cloth etc., were not to be procured in the hill tracts. He prayed that traders from the low lands be permitted to trade in these articles with his hill people. In return he engaged voluntarily to pay a tribute of cotton to the Mughal Government.<sup>1</sup> Upon these terms permission to trade was granted. The traders used to borrow money from the Government treasury, buy goods, dispose of them to the hill people, and receive cotton in exchange, part of which they used to deliver to Government in liquidation of the debts which they had contracted.<sup>2</sup> In addition, Jalal Khan paid the stipulated tribute of cotton to the Mughals through one Benod Chaudhury.<sup>3</sup> Thus, originally the cotton mahal was a tribute or yearly gift made to purchase the privilege of free trade between the inhabitants of the hills and those of the plains. But in 1724 A.D. [1086 M.E.] on Jalal Khan's refusal to pay the tribute he was attacked by the Mughals and put to flight to Arakan where he

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1. Irwin to Com.Rev., 29 April, 1784, P.C.R., 6 May, 1784, Range 68, vol.32.

2. Ibid.

3. Ibid.

As in Chittagong, the tribute of the tribes of the Garo frontier was paid in cotton to the Mughal Government. The faujdar of Rangpur also used to advance money to the zamindars to buy cotton from the frontier tribes. See N.K. Barooah, David Scott on the North-East Frontier of India and in Assam [London Ph.D. Thesis, now in preparation], Chapter II.

afterwards died.<sup>1</sup> In 1737 A.D. [1099 M.E.] another chief Shermast Khan who had come from Arakan, renewed the agreement and recommenced payment of the tribute.<sup>2</sup> The hill tracts were now considered as part of Chhattagong by the Mughal Government and eventually the kapas mahal took the shape of a <sup>revenue</sup> payable to the state by the people of the hills for their jum cultivation.

Jum is a sort of nomadic husbandry practised by the hill tribes. The modus operandi of the jum cultivation is as follows: the jumiyahs<sup>3</sup> select convenient pieces of forest land on a hill, cut down and burn the jungle and then throw the seeds of cotton, rice, melons etc. into holes made with the dao.<sup>4</sup> Usually cotton, rice, melon etc. are all sown together in the same field. In the second or third year the soil loses its fertility; so that the jumiyahs must regularly move to fresh plots of virgin soil. Land tenures according to the strict meaning of the term are incompatible with the jum mode of cultivation and they <sup>/therefore</sup> did not and do not exist in the hill tracts. The revenue of the kapas mahal did not in any way partake of the nature of rent or bear any relation to the extent of land cultivated. In 1789, the Acting Collector

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1. Irwin to Com.Rev., 29 April, 1784, P.C.R., 6 May, 1784, Range 68, vol.22.

2. Ibid. For Shermast Khan's biography see infra, pp. 320-321.

3. The hill people who cultivate by jum are called jumiyahs.

4. Dae is a hill knife or blade about 18 inches long, narrow in the haft, and square and broad at the tip; pointless, and sharpened on one side only. The blade is set in a handle of wood or bamboo root.

Harris described the mode of fixing and raising the revenue of the kapas mahal as follows:-

" Each district has from time immemorial been estimated at so many maunds of cotton, and the jooms or ryots pay their rents not by the quantity of ground each cultivates, but by capitation - so much each head of a family or each man that is married, when and not before, he is considered liable to the tax. " <sup>1</sup>

Under the tribal customs, priests, exorcists, bachelors, widowers, widows, the diseased and infirm were exempted from paying it. Hutchinson, the preparer of the Gazetteer of the Chittagong & Hill Tracts points out that "the term capitation tax is a misnomer; it is wrong in as far as it leads one to suppose that this is a poll tax levied upon each adult male of the hill population". <sup>2</sup> As it was levied only from the head of each family who cultivated by jum in the hills, he prefers to call it a house-tax. <sup>3</sup>

The revenue of the kapas mahal was not raised from the hill tribes by the Company's officers directly. It was farmed out to a third party who paid it in cash. In 1772-73, the Government received Rs.1,800 on account of the mahal; in

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1. Harris to B.R., 29 May 1789, quoted by H. Ricketts in his letter of 16 Aug., 1847, to the Secretary to the Government of Bengal Judicial Department; Selections from the Records of the Bengal Government No. XI, p.77.
  2. R.H.S. Hutchinson, Eastern Bengal and Assam District Gazetteers. Chittagong Hill Tracts, p.92.
  3. Ibid.

the following four years it was farmed out to one Ramtanu Sen for an annual revenue of Rs.2,000.<sup>1</sup> Because of the great inconvenience of dealing with the tribes directly, the farmer in turn contracted with Runu Khan, a very influential chief of the hill tracts to deliver to him 500 maunds of cotton annually. Runu Khan, in his turn, collected it from the five chiefs, Jum Badla Reang, Jum Bongo, Allegnagore Chaterpetre, Lolla Nagore and Gokul.<sup>2</sup> They collected it from the jumiyahs through the head-men of the villages or clans. The tax paid by the jumiyahs varied individually in amount.<sup>3</sup>

The records having reference to the Company's dealings with the people of the hill tracts are but scanty and intermittent. The attention of the executive authorities at Chittagong was directed to the administration of the Chittagong District proper and it was only when some lawless outrage was committed by the hill tribes upon the plains, or default in the payment of the kapas mahal revenue took place, that mention is made of them. Thus on 10 April 1777, Collector Law reported to the Council of Revenue that a mountaineer named Runu Khan who paid the Company a small revenue on their cotton farm, had revolted and committed great violence on the Company's landholders of the plains by exacting various

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1. Reed to C.R., 28 Feb., 1774, B.R.C., 29 March, 1774, Range 49, vol.47.

2. Law to C.R., 20 Jan., 1777, B.R.C., 9 Dec., 1777, Range 50, vol.5.

3. Hutchinson, Eastern Bengal and Assam District Gazetteers. Chittagong Hill Tracts, p.92.

taxes and imposing illegal claims.<sup>1</sup> Fifty sepoy were sent to chastise and capture him. On their failure, reinforcements were sent but Runu Khan called to his aid a large body of Kukies<sup>2</sup> "who live far in the interior part of the hills, who have not the use of fire arms and whose bodys [sic] go unclothed".<sup>3</sup> It was not until 1787 that Runu Khan could be completely brought into subjection and during this period little or no revenue was collected on account of the kapas mahal.

This incident led the Collector in 1789 to recommend to the Board of Revenue that the office of contractor of the kapas mahal be abolished and a settlement of the mahal made direct with the tribal chiefs who had fixed places of residence and had "claims somewhat hereditary" to the places they lived in.<sup>4</sup> The Government agreed to the proposal and asked the Collector to fix a moderate jama payable by the chiefs, in money instead of cotton, and ordered him to assure them that on their discharging the jama regularly, no increase would be demanded from them.<sup>5</sup> The Collector settled the mahal with the chiefs on a jama of Rs. 5,381 for 1790-91 [1197 B.S.] and Rs. 5,703 for 1791-92 [1198 B.S.]<sup>6</sup> The Board approved of the settlements and wrote:

1. Law to C.R., 10 April, 1777, B.R.C., 25 April, 1777, Range 49, vol.71.
2. The Kukies are a ferocious tribe of the interior of the Chittagong Hill Tracts. For full details, see Hutchinson, Eastern Bengal and Assam District Gazetteers. Chittagong Hill Tracts, pp.45-50.
3. Law to C.R., 10 April, 1777, B.R.C., 25 April, 1777, Range 49, vol.71.
4. Selections from the Records of the Bengal Government, No. XI p.77.
5. Ibid.
6. Ibid.



" We authorise you to continue the jama of 1198 now approved as the decennial jama to be paid by the joomeas who have entered into engagements, but we desire you will occasionally notify to us any increase which may arise in the total jama of the mehal, in consequence of the extension of cultivation by an accession of joomeas. " 1

On account of such increases in the number of the jumiyahs this jama was gradually raised.

Daokati mahal:

Daokati mahal was "a revenue arising to Government from the collection of Cotton", <sup>2</sup> collected mainly from the four mauzas of Durgapore, Rajapore, Padua and Charamba. <sup>3</sup> While the daokati mahal was a tax on the cotton -producers of the plains, the kapas mahal was a tax on the jumiyahs of the hill tracts. This head of revenue was a failing one, and in order to encourage the cotton cultivation and bring the tax yield back to its old figures Collector Bentley, on 5 April 1772, remitted the tax for two years.<sup>4</sup> It does not, however, appear that this step led to any improvement; for though the mahal was farmed by Kriparam for four years<sup>from</sup> 1773-74 to

1. B.R.M.P., 21 Nov., 1792, Range 89, vol.39.

2. Bird to B.R., 21 June, 1789, quoted in Cotton's Memorandum, Appendix M. p.196.

3. Law to C.R., 20 Jan., 1777, B.R.C., 9 Dec., 1777, Range 50, vol.5.

4. Reed to C.R., 28 Feb., 1774, B.R.C., 29 March, 1777, Range 49, vol.47.

1776-77, on an annual jama of Rs. 200, at the end of his contract he was in arrears to Government of a sum of Rs. 200.<sup>1</sup> From 1777-78 onwards until the abolition of the mahal in 1788, the Government continued to hold it khas, as bidders were not available to farm it. The collections under khas management during this period seems to have been very unsatisfactory.<sup>2</sup>

Mai mahal:

The sea and river fisheries have always been a very valuable industry<sup>3</sup> of Chittagong and the only means of livelihood to the low caste Hindus called Jaliyahs and Domes. The mai mahal was a tax collected from the fishermen, both sea and river. The account particulars of the jama of the mai mahal were as follows in 1775-76:<sup>4</sup>

Savel nets for fishing:-

Mauzas	No. of nets	rate of tax	total amount
		for each per year.	of jama.
		Rs.	Rs.
Banigram	4	26	104
Chandpore	4	"	104
Nipurkhali	4	"	104

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1. Law to C.R., 31 Aug., 1777, B.R.C., 9 Dec., 1777, Range 50 vol.5.
  2. In 1777-78 only a sum of Rs. 31 out of the demand of Rs.200 could be collected; the remaining Rs.169 was considered by the Collector to be irrecoverable. See Sumner to C.R. 14 May, 1778, B.R.C., 26 May, 1778, Range 50, vol.10. In 1783-84, Rs. 114 was collected and Rs. 86 was ~~taken~~ to be irrecoverable. See Irwin to Com. Rev., 12 July 1784, P.C.R., 5 Aug., 1784, Range 68, vol.34.
  3. Sukti or dried fish is the major item of food-curry of the people of this District.
  4. Law to C.R., 20 Jan., 1777, B.R.C., 9 Dec., 1777, Range 50, vol.5.

Mauzas	No. of nets	rate of tax for each per year Rs.	total amount of jama Rs.
Nungola	3	26	78
Balukhali	5	"	130
Burumchara	2	"	52
Chambal	4	"	104
Sukpore	3	"	78
			<hr/> Total Rs. 754

Bindi nets:-

Chotara	12	12	144
Parkhai	2	"	24
Amilaish	3	"	36
Amilaish	1	10	10
Rottah	6	12	72
			<hr/> Total Rs. 286

Other nets:-Pattadari bindi nets,

1st sort	56	4/8	252
Do, 2nd sort	13	3	39
<u>Khonti</u> nets	4	1/8	6
Gole nets	30	1/8	45
Gerow nets	6	1/8	9

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Total Rs. 351

Hasil or duty at hat Sadanpore and hat  
Kalipore in charge of Kriparam Poddar ..

.. Rs. 89

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Grand total Rs. 1,480.

Since, of the total jama of Rs.1,480, Rs. 1,391 were charged on the fishing nets of the fishermen and only Rs.89, on the sale of fish in the two exclusive fish markets, the mai mahal may be regarded rather as a professional tax than an impost on the sale of fish. The mai mahal should not be confused with the jalkar. Jalkar was "the revenue of lakes and marshes".<sup>1</sup> It was included in the hast-o-bud accounts as forming part of the land revenue, paid by those zamindars who had lakes and marshes on their estates. The zamindars usually rented these lakes and marshes to fishermen either for a fixed sum of money or for a stipulated proportion of the produce. The jalkar jama amounted to Rs.1,137 in 1776-77; the asal jama being Rs.241 and abwabs Rs.896.<sup>2</sup> If the mai mahal was a professional tax, the jalkar was a revenue derived from a very particular type of uncultivable land.

As savel nets are used only for sea fishing, it can be assumed that sea fisheries existed along such coastal areas as Banigram, Chandpore, Nipurkhali, Nungola, Balukhali, Burumchara, Chambal and Sukpore.<sup>3</sup> The island of Sonadia which is the largest fishing centre at the present time does not, however, appear to have been known to the fishermen of the eighteenth century. The

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1. B.M.A.M., No.29088,p.57.

2. Ibid.

3. See supra ,pp.285-286.

rivers Karnafuli, Sangu, Halda and Chandkhali were the chief localities for inland fishing. The collections of the mai mahal were as exposed as land revenue to the vagaries of the seasons. Thus in 1776 Atmaram, Bejoyram and other fishermen of Chandpore complained to Collector Law that "there not having been any fish " in the Halda river, they had been obliged to sell off their boats and fishing tackle. They therefore appealed to the Collector to exempt them from the payment of revenue for that year.<sup>1</sup> On enquiry, the Collector was satisfied that their complaint was true and that many fishermen had already deserted. He therefore recommended a remission since, if they were not relieved of their distress, the revenue of the mai mahal would be entirely lost to the Government in future.<sup>2</sup> It appears that the condition of the fishermen in those days was hardly better than it is at the present day.

Gurkati mahal:

Gurkati mahal was "a duty collected on boats, bamboos and straws from the hills and interior parts of the country."<sup>3</sup> In the rent-roll of Chittagong there was no separate mahal under

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1. Law to C.R., 10 Feb, 1776, B.R.C., 29 Oct., 1776, Range 49, Vol. 65.
  2. Ibid.
  3. Bird to B.R., 2 June, 1792, B.R.M.P., 23 July, 1792, Range 89, vol. 39. In the Sundarbans Gurkati meant a tax levied on the salt-makers for the privilege of cutting firewood in the jungles.

the denomination of bankar<sup>1</sup> such as was found in other Districts. The gurkati mahal may be said to have been a bankar in so far as it was a tax on bamboos, timber and straw, which were the spontaneous products of forest lands. In 1772-73 the mahal was held by one Abdul Majid who paid a revenue of Rs.75 only.<sup>2</sup> From 1773-74 to 1776-77 it was held by another person named Ghanashayam on an yearly jama of Rs.158. The following is the account of collections in 1775-76:<sup>3</sup>

Chakla Banskhali:

16 balam boats, @ Rs.1/1/2 per boat = Rs.17/2

21 bundles of garan wood, @ As.6/1 per  
bundle = Rs. 8

33 bundles of bamboos, @ As.11/2 per  
bundle = Rs.23

6 bundles of rattans<sup>4</sup> @ As.6/8 per  
bundle = Rs. 2/8

6 bundles of ghas chal,<sup>5</sup> @ As.6 per  
bundle = Rs. 2/4  

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Total Rs. 52/14

Chakla Chakaria:

8 balam boats, @ Rs.1/10 per boat = Rs.13

33 bundles of garan wood, @ As.5/5  
per bundle = Rs.11/4

1. Forest tax.

2. Bentley to C.C., 11 Nov., 1772, P.C.C., 18 Nov., 1772, Range 70, vol.15

3. Law to C.R., 20 Jan., 1777, B.R.C., 9 Dec., 1777, Range 50, vol.5.

4. Cane-like stem, used for building, basket-work, furniture, etc.

5. Straw, also called San, which is used for roofing houses.

## Chakla Chakaria continued :

5 bundles of bamboos, @ As.5/7 per bundle = Rs.1/12

6 bundles of rattans, @ As.4/4 per bundle = Rs.1/10

8 bundles of ghaschal, @ As.5/6 per bundle = Rs.2/12

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Total Rs. 30/6

## Chakla Ramu :

13 balam boats, @ Rs.1/3/1 per boat = Rs.15/8

32 bundles of garan wood, @ As.5/3 per bundle = Rs.10/10

4 bundles of bamboos, @ As.5 per bundle = Rs. 1/4

4 bundles of rattans, @ As.4/6 per bundle = Rs. 1/2

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Total Rs. 28/8

## Chakla Purbachal /i.e. Satkania\_7 :

10 balam boats, @ As. 15 per boat = Rs. 9/6

## Chakla Rangunia :

17 boats, @ Rs. 1/2/6 per boat = Rs. 19/10

## Mauza Silok :

9 boats, @ As. 14 per boat = Rs. 7 /14

## Mauza Gomoy :

11 boats, @ As. 9/7 per boat = Rs. 6/10

## Mauza Bhojpore :

5 boats, @ As. 8/10 per boat = Rs. 2/12

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Grand Total Rs.158

It appears, however, that the revenue of the mahal gradually increased so that in 1789-90 the mahal yielded a revenue of Rs. 332.<sup>1</sup> In the following year it was abolished.

## Nimak mahal :

The nimak mahal was the revenue derived from salt. Vast tracts of lands of the coastal Districts of Bengal, subject

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1. Bird to B.R., 2 June, 1792, B.R.M.P., 23 July, 1792, Range 89, Vol. 39.

to innundation and impregnated with salt, were unfit for cultivation of any kind of grain. They were valuable, however, for the salt which they yielded. Chittagong was one of the principal salt manufacturing Districts of Bengal. The salt-works of Chittagong were found on the coast in the chaklas of Nizampore, Baharchar and Juldah, on the lands called chars [sand-bank].<sup>1</sup> These char lands had not been measured and made part of any tarafs or included in the jama of the District.<sup>2</sup> Nevertheless the char lands were always considered to be Government property. It might have been expected that the malangies or salt manufacturers would have had to pay rent for the char lands used for their khalaries.<sup>3</sup> Instead Government made salt manufacture a monopoly and sold the privilege of manufacturing and selling salt to salt merchants. These merchants used to make advances of money direct to the malangies who, on receipt of the advances, undertook to deliver a certain quantity of salt at a set season and price. The annual salt manufacture of Chittagong varied between 92,000 and 65,000 maunds, depending on the climatic

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1. Bird to B.R., 20 May, 1787, quoted in Cotton's Memorandum, Appendix L, p. 192.
  2. Bird to B.R., 3 Aug., 1792, B.R.M.P., 21 Nov., 1792, Range 89, vol.39.
  3. A khalaria is the spot of ground which is appropriated by the malangi for his salt-manufacturing purpose; and the khalaria rent is the revenue paid for the use of the ground occupied by the salt-works.



conditions during the salt season.<sup>1</sup> Even then there remained annually a handsome surplus for export after meeting the demand for internal consumption which was estimated roughly at 20,000 maunds a year.<sup>2</sup>

During the Mughal period the nimak mahal was charged at Rs.23,587.<sup>3</sup> It was most probably as an incentive to the salt industry that Verelst and his Council granted a remission of Rs. 14,818 and fixed the jama at Rs.8,769 in 1761.<sup>4</sup> Subsequently however, the jama of the mahal was gradually raised. It was let in farm for Rs.9,869 in 1772-73, Rs.10,244 in each of the following four years and Rs.11,901 in 1777-78 and the succeeding years.

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1. Salt production figures were as follows:

1765-66	79,000 maunds (See <u>P.C.C.R.</u> , 1 May, 1771, Range 67, vol.53.)
1766-67	65,000 maunds ( <u>Ibid.</u> )
1767-68	83,000 maunds ( <u>Ibid.</u> )
1768-69	72,000 maunds ( <u>Ibid.</u> )
1769-70	67,000 maunds ( <u>Ibid.</u> )
1770-71	82,000 maunds ( See <u>B.P.C.</u> , 1 June, 1772, Range 2, vol.1.)
1775-76	83,329 maunds (See <u>B. R. C.</u> , 9 Dec., 1777, Range 50, vol.5.)
1776-77	89,493 maunds ( <u>Ibid.</u> )
1780-81	72,230 maunds ( See <u>H.M.S.</u> , vol.381, p.16 and vol.206, p.494.)
1781-82	92,000 maunds ( <u>Ibid.</u> )

2. B.R.M.P., 21 April, 1773, Range 98, vol.15.

3. Bird to B.R., 20 May, 1787, quoted in Cotton's Memorandum, Appendix L, p.192. (See also Bird to B.R., 3 Aug., 1792, B.R.M.P., 21 Nov. 1792, Range 89, vol.39.) Bird stated that during the Mughal period the darogah's people "made advances to the molungees and carried the annual produce of the toffauls whithersoever they pleased for traffic, paying to Government as malgoozary the sum of Rs.23,587-9-8-1 per annum, exclusive of which the whole of the profits derived therefrom belonged to the different subadars." This lends support to the view that the subadars used to regulate the salt trade for their own profits.

4. Bird to B.R., <sup>20 May, 1787,</sup> op.cit.

The production and provision of salt continued to be organised by the merchants making advances to the malangies and paying revenue to the farmer of the nimak mahal up to 1780. In that year the Government took the exclusive rights of both making and vending salt into their own hands<sup>1</sup> and henceforth the revenue of the nimak mahal was transferred from the Salt Office annually to the Revenue Department.

Apart from the nimak mahal under the sair collections, there was another mahal called the nimak iwaz [equivalent] mahal which was credited in the mal or land revenue. In the time of the Mughal Government 301 zamindars of Nizampore, Baharchar and Juldah claimed deductions of revenue on account of the encroachment of the sea upon their revenue-paying lands and the desertion of the ryots. On the refusal of the Government to grant it, they solicited permission to make tafauls [salt-works] on such part of the lands as lay contiguous to the sea and were impregnated with salt, urging that the profits arising from them would enable them to discharge their revenue to Government.<sup>2</sup> The Government issued sanads<sup>3</sup> to them separately, authorising them to make salt on certain specified plots of land not included in the jama and for granting this privilege imposed a revenue on them under the head of nimak iwaz mahal.

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1. B.R.C., 19 Sept., 1780, Range 50, vol.28.

2. Sumner to C.R., 26 March, 1778, B.R.C., 2 June, 1778, Range 50, vol.10.

3. A copy of a sanad granted to Ramu Chaudhury, grand-father of Taj Singh, by Fedive Hossain Khan, was enclosed to his letter of 26 March, 1778 by Sumner.

During the Company's administration, from the time of Verelst to that of Wilkins, the zamindars were by degrees deprived of the privilege of manufacturing salt but the jama remained as a demand upon them.<sup>1</sup> On complaint from the zamindars, Verelst allowed it to remain in balance. But in the year 1770-71 Wilkins again enforced the payment of the jama directing the zamindars to throw the demand on the lands and collect it from the ryots.<sup>2</sup> The zamindars continued to remonstrate against this injustice and finally in 1778 the Government called upon Collector Sumner to report on the nature of the mahal and the claim of the zamindars. Sumner stated in his report that the jama of the mahal amounted to Rs.11,607 [Nizampore, Rs.2,845; Baharchar, Rs.7,095; and Juldah, Rs.1,666.<sup>7</sup>]; that it had been levied in consideration of the privilege granted to the zamindars of working the tafauls, and that, though this privilege had been taken away, the zamindars had not been allowed the deduction of the jama of the mahal.<sup>3</sup> No immediate action was however taken on this report and it was not until 1788 that the nimak iwaz mahal was finally struck off the rent-roll, though in this long period it was rarely, if ever, collected.

It is relevant to note that salt was also subject to a customs duty. Before the formation of the Society of Trade in

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1. Sumner to C.R., 26 March, 1778, B.R.C., 25 June, 1778, Range 50, vol.10.

2. Ibid.

3. Ibid.

1765, this duty had been collected at the rate of  $2\frac{1}{2}$  per cent from the Muslim traders and 5 per cent from the Hindu traders.<sup>1</sup> In 1765 the duty was fixed at 35 per cent, valuing salt at Rs.90 per 100 maunds and in the following year it was raised to 50 per cent.<sup>2</sup> The Society of Trade, however, defrauded the Company of the larger part of this duty.<sup>3</sup> The Society's monopoly right on salt was, ~~however~~ ~~ever~~ abolished and in 1768 the Governor and Council fixed the duty at Rs.30 per 100 maunds of salt.<sup>4</sup> Until the establishment of the Customs House at Chittagong in 1774, the duty on salt transported from Chittagong was collected mostly at Rajabari in the Dacca District. The receipts of the Company on account of the duty on Chittagong salt amounted to Rs.42,369 in 1771-72.<sup>5</sup> In addition to the customs duty, the Company also derived considerable profits from their control of monopoly over salt trade from 1772-73 to 1776-77 and over its trade as well as manufacture from 1780 onwards.<sup>6</sup>

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1. H.M.S., vol.351, p.278; see also Fourth Report from the Committee of Secretaries, 24 March, 1773, I.O.L. Parliamentary Branch Collection No.7, p.106. The treaty of 1763 between Mir Jafar and the Company allowed the Company's servants to trade in salt at a duty of  $2\frac{1}{2}\%$ .
  2. Fourth Report etc., op.cit., pp.106-107; also Colebrooke, Supplement to the Digest of the Regulations and Laws, pp.377-78.
  3. H.M.S., vol.769, pp.89-221 and vol.770, pp.289-318.
  4. Colebrooke, op.cit., p.380; Fourth Report etc., op.cit., p.108.
  5. Bentley to CTC., 10 Aug., 1772, P.C.C., 3 Oct., 1772, Range 70, vol.15.
  6. The Bengal Revenue Consultations, the Home Miscellaneous Series, Parliamentary Papers and other records of the period contain much valuable information on the manufacture of salt, the organisation of the salt trade, the competition of foreign salt, the Government's salt policy and the interactions of the various interests involved. An independent study on these aspects would fill a gap in the economic history of later eighteenth century Bengal.

The nature of the component parts of the sair mahal of Chittagong has been detailed above. The following statement showing the actual collections in 1772-73 and the jama in each of the following four years<sup>1</sup> will give an overall picture of the sair revenue in Chittagong.<sup>2</sup>

Mahals	Collections in 1772-73 D.M. Rs.	Jama in 1773-74 D.M. Rs.	Jama in 1774-75 D.M. Rs.	Jama in 1775-76 D.M. Rs.	Jama in 1776-77 D.M. Rs.
Hat Mirganj	711	778	777	777	777
Hat Ramram	325	335	335	335	335
Hat Pukuria	43	43	43	43	43
Hats Oberam & Fedoy	41	43	43	44	44
Hat Kutubganj	55	30	30	30	30
Feni ghat	5,351	5,741	5,731	5,731	5,731
Patharghat	18	20	20	20	20
Dallahs	801	651	651	651	651
Ghat Kattali and sair Kasba	7,250	7,250	7,250	7,250	7,250
Pan mahal	6,621	10,121	10,121	10,121	10,122
Tobacco mahal	3,250	3,375	3,375	3,375	3,375
Kapas mahal	1,800	2,000	2,000	2,000	2,000
Mai mahal	1,480	1,480	1,480	1,480	1,480
Daokati mahal	-	200	200	200	200
Gurkati mahal	75	158	158	157	157
Nimak mahal	9,869	10,244	10,244	10,244	10,244
	<u>37,690</u>	<u>42,459</u>	<u>42,458</u>	<u>42,458</u>	<u>42,459</u>

As a result of the separation of Ghat Kattali from the sair mahal in 1774, the above jama was adjusted at D.M. Rs.36,466 for each of the three years, 1774-75, 1775-76 and 1776-77.<sup>3</sup> The total

1. Reed to C.R., 28 Feb., 1774, B.R.C., 29 March, 1774, Range 49, vol. 47.

2. The materials used in this chapter for revenue purposes may as well be utilised for drawing a picture of general economic condition and trade pattern of Chittagong.

3. Law to C.R., 31 Aug., 1777, B.R.C., 9 Dec., 1777, Range 50, vol. 5.

balances of the four years amounted to Rs.14,689, of which Rs.8,424 alone arose on account of the fall in the receipts of the Feni ghat in 1774-75, 1775-76 and 1776-77, and Rs.2,656, of the Ghat Kattali in 1773-74.<sup>1</sup> The jama for 1777-78 and the three following years and again for 1783-84 and 1784-85 was D.M.Rs.31,289.

The sair revenue, like the land revenue, was collected from the farmers at the Collector's cutcherry, by instalments, on the basis of a kistbandi, settled with the farmers by the Collector at the beginning of every year. The kistbandi of the sair mahals of Chittagong for 1181 B.S. [1774-75] was as follows:<sup>2</sup>

1181 B.S.	Amount of Kist. D.M. Rs.	1181 B.S.	Amount of Kist D.M. Rs.
Baisak	2,094	Agrahayan	2,332
Jayestha	1,774	Paus	2,432
Ashar	1,814	Mugh	4,430
Sravan	1,494	Phalgun	2,333
Bhadra	1,493	Chayt	1,979
Asvin	1,394	1182 B.S.	
Kartik	1,396	Sravan/Nimak mahal	10,244

Total D.M.Rs.35,209.

The farmers of the sair mahals had to furnish securities for fulfilling their contracts with the Government. If the farmers failed to meet the Government demand in full, the arrears were realised from the securities. Reasonable deductions were usually allowed for losses genuinely caused by circumstances

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1. Ibid.

2. Goddwin to C.R., 5 Aug., 1774, B.R.C., 16 Aug., 1774, Range 49, vol.47.

beyond the farmer's control. Thus in 1773-74, the Government exempted Mirza Muhammad, the farmer of Ghat Kattali, from paying Rs.2,656, for the loss that he had suffered from the fall in the import duties of the ghat.<sup>1</sup> Similarly, in the following year, Sri Narayan, the farmer of the Feni ghat was granted a deduction of Rs.2,530, on account of the loss that he had sustained from the refusal of the Bhulwa salt contractor to import wood and bamboos from Chittagong.<sup>2</sup>

The sair mahals were generally farmed out annually, with the exception of four years from 1773-74 to 1776-77, when a quadrennial settlement was made. The records are silent as to how the Collector called for offers for the sair mahals — whether by posting notices and announcements or by the beating of the crier's tom tom. It is also not clear whether the highest bid was always accepted. One thing is certain, however, that the farms frequently changed hands. For instance, the pan mahall was farmed by Govinda Ram Chaudhury in the four consecutive years from 1760-61 to 1763-64, by Francisco d' Costa, a Portuguese padre in 1764-65, by Shaker Muhammad in 1765-66, by Muhammad Hossain in the following four years, by Jagannath, Hari and Ram Kanta in 1770-71, 1771-72 and 1772-73, by Muhammad Hossain again from 1773-74 to 1776-77 and by Kali Das in the following two years.<sup>3</sup> Of the

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1. Law to C.R., 31 Aug., 1777, B.R.C., 9 Dec., 1777, Range 50, vol.5.

2. Ibid.

3. Irwin to Com.Rev., 18 Jan., 1783, P.C.R., 10 Feb., 1783, Range 68, vol.20.

farmers of 1772-73,<sup>1</sup> only three, Mirza Muhammad, Abu Muhammad and Dinanath, held farms in the following year.<sup>2</sup> One man could bid for more than one type of farm. Ghanashayam held both the mai mahal and the gurkati mahal, and Mirza Muhammad, ghat Kattali and sair kasba, and the nimak mahal in 1773-74.<sup>3</sup> One farmer could become a security for another; thus Jaduram, the farmer of the dallahs, was also security for Cosiram, the farmer of hat Kutubganj.<sup>4</sup> The same person could act as security for more than one farmer; Sachiram acted as security for Sutiram, the farmer of hat Mirganj and Jaduram, the farmer of the dallahs.<sup>5</sup> Mirza Muhammad, the farmer of ghat Kattali and sair kasba, and the nimak mahal, was a land revenue farmer in 1773-74.<sup>6</sup> Durgaram Chaudhury, the farmer of Feni ghat in 1772-73, was another land revenue farmer in 1773-74.<sup>7</sup> Muktaram Dalal, the farmer of hat Mirganj in 1772-73, was a merchant. If Abdur Rahman, the farmer of

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1. The sair farmers of 1772-73 were Muktaram Dalal for hat Mirganj, Somock for hat Ramram, Dinanath for hat Pukuria, Abu Muhammad for hat Oberam, Abdur Rahman for hat Kutubganj, Durgaram for Feni ghat, Santiram Qanungo for Patharghat, Sachiram for dallahs, Mirza Muhammad for Ghat Kattali and sair kasba and nimak mahal, Ramkanta Ghose for pan mahal, Nazimullah for tobacco mahal, Kali Charan for mai mahal, Gadadhar Ghose for daokati mahal and Abdul Majid for gurkati mahal. The name of the farmer of the kapas mahal is not available. See Bentley to C.C., 11 Nov., 1772, P.C.C., 18 Nov., 1772, Range 70, vol. 15.

2. See infra, p. 301 for the farmers of the quadrennial settlement of 1773-74 to 1776-77.

3. See infra, p. 301.

4. Ibid.

5. Ibid.

6. Supra, p. 130.

7. Ibid.



hat Kutubganj in 1772-73 was Abdur Rahman, the step-son of Shaikh Muhammad Anis, the naib of the Collector's cutcherry, then he was also a zamindar.

The sair revenues were farmed. But the Company saw that farming was an unsound method of collecting revenue. The experiment with khas collections, directly managed by the Company's own officials proved no less disappointing however: the Government collectors either embezzled a substantial portion of the collections or oppressed the people. A genuine desire of the Government of Cornwallis to ensure a complete freedom of trade and lessen the burden of multiple and often oppressive duties on the people in general, coupled with the inadequacy of the mode of management and collection, led to the total abolition of almost all the sair mahals between 1788 and 1793.

## Appendix to Chapter VI.

The farmers and securities of the sair mahals under the quadrennial settlement of 1773-74 to 1776-77 .<sup>1</sup>

Mahals	Farmers	Securities
Hat Mirganj	Sutiram	Sachiram
Hat Ramram	Nanda Kishore	Durgaram Chaudhury
Hat Pukuria	Dinanath	Joynarayan Munshi
Hats Oberam & Fedoy	Abu Muhammad	Shaikh Abdur Rahman
Hat Kutubganj	Cosiram	Jaduram
Feni ghat	Sri Narayan	Aura Edman
Patharghat	Dalu Mollah	Hariram
Dallahs	Jaduram	Sachiram
Ghat Kattali and sair kasba	Mirza Muhammad	Mirza Bakar
Pan mahal	Muhammad Hossain	Srinoy Roy
Tobacco mahal	Mirza Khalil	Mirza Darbes Ali
Kapas mahal	Ramtanu Sen	Ramdhan Majumdar
Mai mahal	Ghanashayam	Chutter Pully
Daokati mahal	Kriparam	Indraram
Gurkati mahal	Ghanashayam	Achyutaram
Nimak mahal	Mirza Muhammad	Mirza Darbes Ali

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1. Reed to C.R., 28 Feb., 1774, B.R.C., 29 March, 1774, Range 49, vol. 47.

## CHAPTER VII.

### Zamindars and Qanungoes of Chittagong.

The revenue system of Chittagong has been a by-word among Bengal administrators for peculiarity and intricacy. The lateness of the District's incorporation into the Mughal system, its frontier position, the degree to which even in the nineteenth century internal colonisation of waste lands was still proceeding, the only partial imposition of the Permanent Settlement of 1793 all help to explain why this should be so. But a further explanation of this excentricity becomes apparent as soon as the size and number of the Chittagong zamindaries are considered.

The largest of all the Chittagong zamindaries was the Joynagar estate which had an area of twenty-eight thousand acres and in 1776-77 paid Rs. 75,282 in land revenue.<sup>1</sup> No other Zamindari paid even as much as Rs. 20,000 - only twenty-two paid over Rs. 5,000 a year to Government. Contrast this with the Rajshahi zamindari which covered nearly thirteen thousand square miles and yielded Rs. 2,587,172 in land revenue in 1776-77,<sup>2</sup> or with the smaller but still richer Burdwan zamindari which on some five thousand square miles paid

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1. B.M.A.M., No. 29088, p.49.

2. Ibid., No. 29087, p.131.

Rs. 4,149,471 in 1767-68<sup>1</sup>. The insignificance in area and revenues of even the greatest of the Chittagong zamindaries at once becomes apparent.

If, however, the smallest of the Chittagong estates is considered, then the contrast becomes so extreme as to be ludicrous. The maharaja of Burdwan and the rani of Rajshahi are found sharing the title of a Bengal zamindar with such figures as Abdul or Deby Basanta of Chittagong, each paying one rupee and two annas, with Oberam who paid two rupees and four annas or with Pettut Khan who paid two rupees and fourteen annas.<sup>2</sup> No less than one hundred and thirty five miniature zamindars of Chittagong paid less than Rs.10 land revenue a year; another nine hundred and thirty paid between Rs.10 and Rs.100; and a further four hundred and twenty-three between Rs. 100 and Rs. 500.<sup>3</sup> To put it another way, about nine-tenths of the zamindars of Chittagong paid less than Rs.500 a year in land revenue. Yet though the name of peasant proprietor might seem more appropriate to such petty landholders, even the smallest of these men, those with less than an acre a piece, were set down in the official records as zamindars. Their inclusion in the sadar hast-o-bud of Chittagong meant that they held their lands direct of Government, paid their revenues direct to Government, independent of any intermediary,

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1. Verlist, A View of the Rise, Progress, and Present State of the English Government in Bengal, p.72.

2. See infra p. 338.

3. See infra p. 337.

and they were entitled to all the privileges attached to the office of zamindar.

Such was the situation in 1776-77. Seventeen years later, at the time of the Permanent Settlement, the process of miniaturisation is found even further advanced. The number of sizable estates, paying Rs. 5,000 or more, has fallen from twenty-two to six. Within these seventeen years while one big zamindari, that is Taraf Prabhabati, has been founded, eighteen others have dwindled away or disintegrated. There is further evidence to show that the tendency in the last decades of the eighteenth century was not for larger zamindaries to be formed at the expense of the smaller ones but, on the contrary, for sizable estates to be split up and fragmented. According to James Grant the number of zamindaries in Chittagong prior to the Company's acquisition of the District, had been about 1,400.<sup>1</sup> In 1771-72 the number was found to be 1,488;<sup>2</sup> in 1776-77 it was 1,673;<sup>3</sup> and in 1778 it had risen to 1,730.<sup>4</sup> On the 26th April, 1790, Collector Bird reported to the Board of Revenue that the number of independent zamindars was then 2,000.<sup>5</sup> In other words within a period of thirty years some 600 new

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1. Firminger, Fifth Report, vol.II, p.426.

2. Bentley to C.C., 10 Aug.; 1772, P.C.C., 3 Oct., 1772, Range 70, vol.15.

3. See infra p.337.

4. Sumner to C.R., 14 May, 1778, B.R.C., 26 May, 1778, Range 50, vol.10.

5. Bird to B.R., 26 April, 1790, B.R.P., 14 May, 1790 Range 71, vol.25.

zamindaries had been created - of which all but three were comparatively small ones. The Company's policy of selling portions of zamindaries for the recovery of (revenue) arrears and the sub-division of zamindaries among the heirs of the deceased zamindars appear to have been principally responsible for this. The revenue settlement report of 1783 shows that Taraf Manohar Roy which had been the third largest zamindari in Chittagong in 1776-77, was by then divided among four sharers, Manohar Roy, Darpanarayan, Brindaban and "Shubdugasaram" thus giving rise to four separate zamindaries in place of one.<sup>1</sup> The same report shows that taraf Jewan Khan had two co-sharers, Jewan Khan and Bhella Khan and furthermore that sundry portions of it had been sold at different times.<sup>2</sup> Many more examples of a similar nature might be given in illustration of this process of fragmentation.

The peculiarities of the zamindari system of Chittagong do not end there however. Even more striking than their petty extent was the way in which they were scattered in small parcels, both within individual villages and between villages, and even between thanas. Only a handful of the more insignificant zamindaries were confined to one spot; the vast majority were dispersed in many distant and detached blocks.<sup>3</sup> The point may be illustrated from four of the larger zamindaries. The first of these, that of Baidyanath Qanungo covered an area of 3,435

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1. Irwin to Com. Rev., 17 Oct., 1783, P.C.R., 13 Nov., 1783, Range 68, vol.27.

2. Ibid.

3. Bird to B.R., 14 Jan., 1788, B.R.P. 6 May, 1788, Range 70, vol.41.

acres scattered between 241 villages, situated in nine thanas.<sup>1</sup> Zabardast Khan's 3,194 acre zamindari was dispersed among seventy-one villages in six thanas - 406 acres being found in eleven villages, themselves in five thanas.<sup>2</sup> Tej Singh had his 4,928 acres scattered over sixty one villages.<sup>3</sup> Aura de Barros had her 4,693 acres in thirty eight villages - and even worse, of these some 600 acres were parcelled out between thirty one villages in two thanas.<sup>4</sup> The only big zamindari which consisted of one compact block was that of Kali Charan Roy. This zamindari was, however, created during the Company's rule under special circumstances.<sup>5</sup>

The reason for this extraordinary distribution of the zamindaries may probably be found in the gradual process of the colonisation of Chittagong and in the peculiar way in which the zamindaries appear to have taken origin during this process. The immigrants, finding extensive tracts of waste before them, appear to have settled down pretty much at random, and set to work to clear the jungles. They probably chose their own leader or tarafdar - the word taraf which means "on the part of the partisan" is also suggestive - through whom they paid their revenue to Government. Otherwise the tarafs would not be found scattered piecemeal over the District. Had the

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1. Allen's Report, p.83.

2. Ibid.

3. Ibid.

4. Ibid.

5 See infra p. 325-326.

tarafdars obtained the land and then settled people, it is certain that such a fragmentary division and distribution of the tarafs would have been avoided, as it was opposed to all facility for collection of revenue.

The intermingling and scattering of the lands of the zamindaries as well as their petty extent may be presumed to have had some effects. Some zamindaries obviously, were too small to be anything but family farms of the usual peasant pattern, yielding a subsistence but no very large surplus. But even those of a larger size, of from one hundred to five hundred acres, or above, must have been much less productive and profitable than the zamindaries, comparable in acreage but more compact, to be found in other Districts. The cost of management must have been high, and efficient control over so many widely scattered blocks almost impossible to maintain. Few Chittagong zamindaries can have made large profits, or been able to lead any very luxurious life as absentee landlords in the towns and cities. There was certainly much truth in the assertion of the zamindars of Chittagong that "we are very poor and indigent, and not to be compared even with the ryots of other provinces".<sup>1</sup>

Again, just because efficient land management was almost impossible, and because only someone well acquainted with the villages of the District could know and value the

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1. See the memorial of the zamindars of Chittagong, enclosed to Bird's letter to B.R., 26 April, 1790, B.R.P., 14 May, 1790, Range 71, vol.25.



scattered fragments of any particular zamindari, land speculators from outside the District must have been deterred from purchasing lands in Chittagong. These factors are probably largely responsible for the absence of absentee landlordism in Chittagong in this period and also in the nineteenth and twentieth centuries.

But if the involved and complicated nature of the zamindari estates of Chittagong saved them from the attentions of the speculator, it laid them wide open to false dealing, dispute and litigation. The litigious habit of the people of Chittagong which has long been proverbial may, to a great extent, be ascribed to it. As early as 1775 Collector Bateman had to complain to the Council of Revenue of the "natural extraordinary litigious disposition of the people" of Chittagong and the "numberless disputes" relating to landed property at the diwani adalat.<sup>1</sup>

Finally though the zamindars lived within their district rather than in the great cities of the province, they could not be residents on their estates in the same way as other landed proprietors. A zamindar whose lands lay in 241 villages and nine thanas could be a presence and an influence over his ryots only in one small corner of his estates. The minor zamindars were in any case no more than peasants in the size of their holdings, but even the greatest could not easily

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1. Bateman to C.R., 19 April, 1775, B.R.C., 7 July, 1775, Range 49, vol. 54.

give a social lead, provide financial assistance in difficult years or assume a political role when their tenants lived so distant and dispersed. The self-willed, bold and independent - spirited peasant of Chittagong is, to this day, a marked contrast to his meek and subservient counterpart in the Lower Bengal areas.

The principal landholding families of Chittagong in the later eighteenth century appear to have been the descendants of two main professional classes, the military and the clerical. The names of many Muslim zamindars such as Mahabbat Khan, Fidai Kahn, Lodi Khan, Bahbeck Khan, Masud Khan, Rahman Khan, Nur Khan, Mukim Khan, Daria Khan, Chhota Khan, Asad Khan, Allah Khan, Karim Khan, Alam Khan, Bhelah Khan, Sona Khan, Sanaullah Khan, Esah Khan, Shermast Khan, Zabardast Khan, Sarfaraz Khan, Niamat Khan<sup>1</sup> etc., suggest that they were of Afghan and Mughal origin. This is also attested by the fact that the Khan families of Chittagong, almost all of whom are zamindars, claim themselves to be descendants of Afghan warriors. The names of zamindars like Tallah Ghazi, Purah Ghazi, Fitah Ghazi, Chand Ghazi, Minah Ghazi, Buyah Ghazi, Jafar Ghazi, Sona Ghazi, Nur Mannah Ghazi, Pahar Ghazi etc. indicate that their ascendants had been warriors and earned the title of Ghazi<sup>2</sup> for their valour in the battle-field. Again, such names as Bejy Singh, Sorul Singh, Joy Singh, Futta Singh, Ajib Singh, Deby Singh,

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1. For the names of zamindars see the mast-o-bud of 1776-77, B.M.A.M., No.29088, pp.27-54.

2. Victorious warriors.

Hari Singh, Fosal Singh, Jasomant Singh, Lutchman Singh, Tej Singh etc. suggest their Upper Indian Kshatriya origin. Names like Mangat Ram Hazari and Jagat Hazari obviously refer to the Mughal mansabdari ranking system.

The three most prominent of the above military class of zamindars were Niamat Khan, Tej Singh and Mangat Ram Hazari. Niamat Khan's ancestor was a military officer of the Mughal army that invaded Chittagong under the command of Buzurg Umed Khan son of Nawab Shayista Khan in 1665-66.<sup>1</sup> He built a fort<sup>2</sup> upon the Sangu river to protect the southern frontier of Chittagong against the incursions of the Arakanese and the wild tribes from the hills. Presumably, the estate was granted to him as a jagir for the upkeep of the troops necessary to garrison the fort. Niamat Khan was one of the farmers of the revenue settlement of 1774.<sup>3</sup> The estate had an area of 7,473 acres lying in 39 villages in thanas Patiya and Satkania along both banks of the Sangu river. At the time of the Permanent Settlement, it was permanently settled at Rs. 12,687 in the name of Nurchampa Pusha Bibi, probably a daughter or wife of Niamat Khan.<sup>4</sup>

Tej Singh was the grandson of Ramu Singh, another military officer of the invading Mughal army of 1665-66. As late as 1761, Tej Singh was "A Commander of four thousand

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1. Allen's Report, p.83.

2. The ruins of the fort are still visible at Dohazari.

3. See supra, p.154.

4. Fazl Ali Khan was the most celebrated member of the family. His grand-daughter Karim un Nesa was the zamindar of the Khan estate upto 1950, when, under the East Bengal Land Acquisition Act, 1950, the zamindari of East Bengal were abolished.

Burgundosses [barqandazes<sup>1</sup>] to protect the country".<sup>2</sup> In that year Verelst and his Council reduced the strength of his army to one hundred and twelve men, and finally in 1772 Collector Bentley disbanded them altogether.<sup>3</sup> Tej Singh like Niamat Khan was one of the farmers of the 1774 settlement.

The Hazaries were also officers of the invading army of 1665-66. They were given large estates south of the Sangu river and were appointed to defend the passage of that river against the inroads of the hill tribes and the Arakanese,<sup>4</sup> The Hazaries grew very powerful in Chittagong and during the time of fanjdar Maha Singh [1753-58] they took up arms against him.<sup>5</sup> Maha Singh took recourse to intrigue and induced eight out of the ten Hazaries to attend him at Sitakund where he used to hold his court, and then treacherously made them all prisoners and sent them under guard to Murshidabad.<sup>6</sup> Dohazari [Place of two Hazaries] is said to have taken its name from the remaining two Hazaries who settled at that place. Obviously, the two surviving Hazaries should have been Mangat Ram Hazari and Jagat Hazari.

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1. Matchlock men; commonly, men with sword and shield.

2. Sumner to C.R., 14 Oct., 1779, B.R.C., 9 May, 1780, Range 50, vol.24.

3. Ibid.

4. Allen's Report, p.23.

5. Cotton's Memorandum p. 6 footnote. See also Verelst and Council to C.N.L., 5 June, 1761, P.C.N.L., 24 June, 1761, Range 98, Vol.10.

6. Cotton's Memorandum, p.6, footnote.

The origin of the locally famous family of Asad Ali Khan of Barauttan in Anwara is very interesting. Shayam Roy Chaudhury, the founder of this family was a military officer in the service of the Mughals in Chittagong.<sup>1</sup> He was a brother of Srijukta Chaudhury of the Srijukta family of Noapara in Raujan thana. Shayam Roy's ancestor Rajaram Chaudhury was a mukhtar [attorney] in the Court of Murshidabad and settled in Chittagong during the time of Nawab Murshid Quli Khan.<sup>2</sup> It is said that one day during the month of the Ramzan fast Shayam Roy Chaudhury entered the faujdar's presence and found him inhaling the fragrance of some flowers. Then, as the author of the District Gazetteer narrates it picturesquely,

"The Hindu had the imprudence to reproach the mughal for breaking his fast, for 'in our Sastras', he said, 'it is written that smelling is half eating'. The Nawab took a grim vengeance. At the ensuing Muharram he had a savoury banquet prepared of beef and onions, and summoned the unfortunate Hindu to the room where the feast was laid. The Hindu entered, his face wrapped in his cloth to shut out the polluting odour. His attempt was vain. 'Let me remind you', said the Nawab, 'that according to your Sastras smelling is half eating'. The Hindu's caste was gone, and he was obliged to turn to musalman." <sup>3</sup>

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1. O'Malley, Eastern Bengal District Gazetteers. Chittagong, p.55.
  2. Allen's Report, p.24.
  3. O'Malley, Eastern Bengal District Gazetteers. Chittagong, p.55.

Many of the landowning class of clerical and official origin are easily traceable by their hereditary professional titles. To mention a few of them:<sup>1</sup>

Qanungo:<sup>2</sup> Samburam Qanungo, Rajballab Qanungo, Brajaram Qanungo, Kalka Prasad Qanungo, Ram Kishore Qanungo, Santiram Qanungo, Bhowani Prasad Qanungo, Braja Kishore Qanungo, Sachiram Qanungo, Gauri Charan Qanungo.

Muharrir:<sup>3</sup> Kali Charan Muharrir, Dinanath Muharrir, Ramkanta Muharrir, Modiram Muharrir, Jiban Muharrir, Jugajiban Muharrir, Bhowani Charan Muharrir, Samburam Muharrir, Ramdev Muharrir, Bejoyram Muharrir.

Khazanchi:<sup>4</sup> Futeram Khazanchi, Mayaram Khazanchi, Audhiram Khazanchi.

Munshi:<sup>5</sup> Muhammad Saddock Munshi, Rustum Munshi, Sanauallah Munshi.

Karkun:<sup>6</sup> Rafi Karkun, Jaffar Karkun, Rasum Karun.

Daftari:<sup>7</sup> Hossain Daftari, Miru Daftari, Manokomal Daftari.

1. For the names see the hast-o-bud of 1776-77, B.M.A.M., No. 29088, pp.27-54.

2. For meaning of qanungo and natures of the qanungo's office see infra pp. 327-328.

3. A clerk or writer.

4. Treasurer.

5. Secretary.

6. A Registrar or manager.

7. Office-keeper.

The ancestors of many of the Hindu Zamindars of the clerical class were immigrants from other parts of Bengal. They came into the District as revenue agents and clerks in the service of the Muslim rulers and settled down mainly in Patiya,<sup>1</sup> Rajan and Anwara.<sup>2</sup> A few of them had also been in the service of the Arakanese rulers of Chittagong, prior to the invasion of the Mughals. After the Mughal conquest they transferred their allegiance to the new conquerors. The family history of the following representative zamindars of the clerical class may throw light on how Chittagong was gradually peopled by immigrants from other parts of Bengal.

The ancestor of Bhowani Prasad Qanungo and Santiram Qanungo of the famous Qanungo family of Paraikora in thana Patiya is said to have immigrated to Chittagong from Kalna near Gaur, the capital of Bengal, about the year 1575.<sup>3</sup> Shortly before the Mughal invasion of Chittagong, Sri Chaudhury, a member of this family had been a revenue collector in the employ of the Arakanese ruler of Chittagong. About the middle of the eighteenth century, Kallika Prasad, uncle of Bhowani Prasad and Santiram was a diwan in the service of the Mughals.<sup>4</sup> Bhowani Prasad and Santiram were farmers in the settlement of 1774. The zamindari of Bhowani Prasad was permanently settled

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1. Patiya maintains the tradition of producing the greatest number of pleaders and office-clerks in the District.

2. Allen's Report, p.18.

3. Ibid., p.24.

4. Ibid.

in 1793, in the name of his son Gauri Shankar and that of Santiram, in the name of his son Baiḍyanath. Both Gauri Shankar and Baiḍyanath served the Company as diwans in the years following the Permanent Settlement.

Kali Charan Roy, the founder of Taraf Prabhabati was the descendant of one Sadananda Das who immigrated to Chittagong from West Bēngal in the middle of the sixteenth century.<sup>1</sup> Kali Charan was appointed diwan of Chittagong in 1784 and held that office till his death in 1790. He was the first of the diwans recruited from among the inhabitants of Chittagong. The early diwans before his time were all foreigners brought to the District by the Collectors under whom they served. Kali Charan founded the zamindari in 1786 by purchasing from Collector Charles Croftes the island of Moiscal for Rs.40,000.<sup>2</sup> He was succeeded in the zamindari by his widow Prabhabati, after whom the zamindari came to be known as taraf Prabhabati.

Rajaram Chaudhury of Kuipara in Raujan, another zamindar of this period, was fifth in descent from one Chandra Roy, a native of Burdwan in West Bengal. He came to Chittagong about the year 1571 and settled at Kulagaon in Patiya.<sup>3</sup> His son, Ram Roy migrated from Kulagaon to Kuipara in Raujan. Ram Roy's two sons served the Anakanese Chief of Chittagong as treasurers.

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1. Ibid.

2. Cotton's Memorandum, Appendix B.B., p.233.

3. Allen's Report, p.24.



Gangaram Majumdar was a descendant of Ballab Roy, a Bengali poet at the court of Nawab Islam Khan, who was Governor of Bengal from 1608 to 1613. Ballab Roy came to Chittagong about the year 1637.<sup>1</sup> Gangaram was a majumdar [treasurer] in the service of the Mughals and after the cession of Chittagong to the Company, entered the Company's service in that capacity and very soon owned a large landed property.

All the above zamindars belonged to the Baidya caste.<sup>2</sup> The Baidyas of Chittagong owned land in extent altogether disproportionate to their number. Several of them held high posts as diwans, majumdars, chaudhuries or revenue-collectors and qanungoes under the Arakanese, Mughal and early British rule.

There were a few petty Brahmin zamindars, most of them with the caste sub-titles of Chakrabarty and Bhattacharjee viz. Ram Kishore Chakrabarty, Ramrud Chakrabarty, Pachaspati Bhattacharjee, Ziridhari Bhattacharjee, "Outurenam" Bhattacharjee etc. Numerically, however, the zamindars of the Kayastha Caste appear to have predominated. One of the Kayastha zamindars was Sitaram Datta. His ancestors came to Chittagong from South-West Bengal in the sixteenth century and settled at Chanhira in thana Patiya.<sup>3</sup> Sitaram Datta was a naib in the service of Maha Singh, the Mughal faujdar of Chittagong from 1753 to 1758. He was granted considerable lakhiraj lands as

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1. Ibid. The present Majumdar family of Barama in thana Patiya claim descent from Ballab Roy.

2. Allen's Report, pp.23-24.

3. Ibid. p.24.

debottar by the Nawab of Bengal for the maintenance of an idol of the goddess Dashabhuja<sup>1</sup> which he procured at Benares, while on pilgrimage there.<sup>2</sup> Zamindars of the Sudra caste are not known to have existed. Most of the Sudras of Chittagong were probably descendants of slaves or as they were called, ghulams, who accompanied the Hindu revenue officials to Chittagong in the latter part of the seventeenth century.<sup>3</sup> The Kshatriya element has already been discussed.

The number of Muslim zamindars of the clerical class was negligible, compared to the numerous Hindus of this category. This is easily accounted for by the traditional apathy of the Muslims towards revenue work. Among the descendants of the Muslim clerical zamindar families, the most important was Kaulah Bibi. She was a descendant of a certain Shaikh Ibrahim, who, originally an inhabitant of Gaur, migrated to Chittagong and settled in Maghadia in thana Mirkaserain about the year 1523.<sup>4</sup> Her great-uncle, Muhammad Akbar was a treasurer in the service of the Mughals in Chittagong and her father Abdullah Khan was a sadar amin at Islamabad. At the time of the occupation of Chittagong by the Company and during the survey of 1764-67, Abdullah Khan did signal service to the Company in his capacity as sadar amin and in appreciation of his services the Company conferred upon him the title of Khan Bahadur.<sup>5</sup> Another

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1. A ten-armed goddess; Durga, consort of Siva.

2. Allen's Report, p.24.

3. O'Malley, Eastern Bengal District Gazetteers. Chittagong, p.60.

4. Allen's Report, p.25.

5. Ibid.

zamindari of the above class was that of Shaikh Muhammad Anis. He was a naib in the Collector's office, drawing a monthly salary of Rs. 200.<sup>1</sup> The zamindari was founded by him after the cession of Chittagong to the Company, in the name of his adopted-son Abdur Rahman. In 1776-77, it paid a revenue of Rs. 1,255.

Though Chittagong came under the district control of the servants of the Company twelve years earlier than the diwani Lands, the mercantile and banian class of zamindars, rather surprisingly, was insignificant in Chittagong in the later eighteenth century. Only four zamindars are definitely known to have been of this class, viz. Pran Shroff, Brajaballab Dalal, Gauri Kishore Dalal and the Joynagar zamindar. Pran Shroff, as the title Shroff indicates, was a money-changer or banker. His zamindari was, however, a very small one; it was charged only Rs. 27 in 1776-77. The zamindari of Brajaballab was one of the twenty-two big zamindari of Chittagong; and the revenue demand was Rs. 6,786 in 1776-77.<sup>2</sup> Brajaballab was an inhabitant of the Noakhali District and a dalal of the Company's factory at Lakshmipore in that District.<sup>3</sup> He is frequently mentioned in the early correspondence of the Commercial Resident of Lakshmipore with the Chittagong Council in connection with the supply of the 'investment' to the Company's aurang<sup>4</sup>

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1. Wilkins to C.C.R., 20 May, 1771, P.C.C.R., 25 June, 1771, Range 67, vol.53.

2. See infra p.340.

3. See supra p. 78.

4. A place where any article of trade was manufactured and collected for wholesale disposal or export; factory for piece goods.

at Lakshmipore. Nanda Dalal, a member of his family was diwan of Chittagong in 1769-70. It is not known if Gauri Kishore Dalal was also connected with this family.<sup>1</sup> Gokul Chandra Ghosal diwan of Chittagong from 1761 to 1764 and the founder of the Joynagar zamindari which was the largest estate in Chittagong, was the banian of Harry Verelst<sup>2</sup> and his nephew Joynarayan Ghosal was a banian of Warren Hastings. A history of the Ghosal family and of their acquisition of landed property, both noabad and taraf, has been given in Chapter V of this work. It is needless to say that both Brajaballab and the Ghosal family founded their zamindaries after the cession of Chittagong to the Company and, one may add, with the patronage and goodwill of the servants of the Company. Incidentally, they were the only two known absentee landlords of Chittagong in this period.

It is interesting to note that there were a few petty zamindars in Chittagong during this period, bearing the title of Raja<sup>3</sup> after their names viz. Cutchim Raja, Hahbas Raja, Rufee Raja, Chand Raja, Khallo Raja, Oby Raja, Joy Raja etc. Were their ancestors in any way linked with the Arakanese or Tipperan administration of Chittagong? If that is so, these zamindaries may be regarded as the oldest ones in the District.

1. The Dalal family is one of the very influential families of Noakhali at the present time. Kshetra Nath Dalal founded the Nath Bank of India in the first quarter of the twentieth century.

2. Ramsbotham, opp.cit. p.184.

3. Literally, King; used also for chief, zamindar etc.

Though, as everywhere in Bengal, Muslims and Hindus provided the great bulk of the zamindars of Chittagong, the list in the ~~hast~~<sup>q</sup>-bud of 1776-77 shows that there was a sprinkling of Magh and European zamindars in Chittagong. Of the Magh zamindars mention may be made of Cossy Posso, Meroop Ponebyng, Rattan Nahpasso, Chooraman Karram, Nallat Chummeroo, Khemmyah Kookeree, Khemmea Sesaree, Nanlo, Mahroop and Sher Daulat Khan. The greatest of these Magh zamindars was Sher Daulat Khan, the recognised chief of the Chittagong Hill Tracts and with his son Jan Baksh Khan for years a thorn in the flesh of the Company. The founder of the family fortunes was Shermast Khan,<sup>1</sup> the uncle of Sher Daulat Khan, who in 1737 A.D. [1099 M.E.] emigrated from Arakan to Chittagong and obtained permission from Zul Qadar Khan, then faujdar of Chittagong, to settle with his dependants in the hills of Rangunia.<sup>2</sup> He received a grant of janglah or waste land in Mauza Kodalah from the faujdar, cleared and cultivated it with the assistance of his followers, registered it as a zamindari in the name of his son, Sukdeo Roy and paid revenue for it regularly.<sup>3</sup> He was also made responsible by an agreement with the faujdar, for payment of the kapas mahal revenue of the hill-people. By degrees Shermast Khan extended his influence and came to occupy the position of

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1. The Maghs with Muslim names may also have been Indian Muslims who had settled in Arakan. See J.B. Harrison, Arakan, in Encyclopaedia of Islam, vol.I, p.606. Sher Daulat Khan, however, appears to have been a true Magh by race; for a Bengali Muslim would have hardly named his son Sukdev Roy.
  2. Irwin to Com. Rev., 29 April, 1784, P.C.R., 6 May, 1784, Range 68, vol.32.
  3. Ibid.

the chief of the hill tribes. Sukdeo Roy died during his lifetime. As a result after Shermast Khan's death in 1758 A.D. [1120 M.E.], Sher Zabbar Khan, his cousin [father's brother's son] succeeded to the zamindari and the chiefship.<sup>1</sup> After the acquisition of Chittagong by the Company, Verelst and his Council, by a proclamation in 1763 declared the local jurisdiction of the Magh Chief to be "all the hills from the Pheni river to the Sangu, and from Nizampur Road to the hills of the Kuki Raja."<sup>2</sup>

Sher Zabbar Khan was succeeded by his son Sher Daulat Khan in 1765 A.D. [1127 M.E]. A very powerful and turbulent chief, in 1776 [1138 M.E.] he defied the authority of the Company's government, withheld payment of the revenue of his zamindari and began to plunder the people of the plains.<sup>3</sup> In the following year Collector Law was forced to detach a military force against him in Rangunia. After a year's vain efforts to capture him, the force was recalled.<sup>4</sup> This encouraged him to increase his plundering raids and Collector Sumner was likewise forced to detach a regiment for the protection of the inhabitants of Rangunia, Purangar and Charamba and to punish him for his contumacy.<sup>5</sup> On this occasion also he escaped punishment, for on the approach of the regiment he absconded into the interior of the hills where it was futile

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1. Ibid.

2. Hutchinson, Eastern Bengal and Assam District Gazetteers. Chittagong Hill Tracts, p.24.

3. Irwin to Com. Rev., 29 April, 1784, P.C.R., 6 May, 1784, Range 68, vol.32.

4. Ibid.

5. Ibid.

to pursue him.

Sher Daulat Khan died in 1782 but his outrages were carried to new heights by his son Jan Baksh Khan with the assistance of his lieutenants, Runu Khan, Doolub, Chooree, Konnoo and Toothang.<sup>1</sup> A reign of terror began in Rangunia, Purangar and Charamba, and from all the plains villages money was extorted, grain stolen from the granaries and cattle driven off.<sup>2</sup> Men and women were carried off, and set to house building and other work in the hills. The inhabitants of the plains villages were no longer allowed to pasture their cattle in the hills, and any caught doing so were fined.<sup>3</sup> Again, they were not permitted to procure bamboos, san grass, firewood, timber or any other article from the hills; if permission was given, then a duty was exacted. The ryots of the zamindars whose malguzari lands were adjacent to the hills, were not allowed to cultivate their lands if they did not take pattas from the Magh chief and pay the revenue of the lands to him.<sup>4</sup> His lieutenants held their own courts of justice and did not permit the peons and amins with parwanas from the Collector or the established Court of Justice to execute their process.<sup>5</sup> If any ryot fancied himself aggrieved for any reason or committed any crime, he ran away to the hills where he was afforded protection by

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1. Irwin to Com. Rev., 3 July, 1783, P.C.R., 14 July, 1783, Range 68, vol.24.

2. Ibid.

3. Ibid.

4. Ibid.

5. Irwin to Com. Rev., 29 April, 1784, P.C.R., 6 May, 1784, Range 68, Vol.32.

Jan Baksh Khan and his people.<sup>1</sup>

All peaceful means to conciliate Jan Baksh Khan having failed, the Government early in 1784 sent another army under Major Ellerker against him. The Magh chief was driven into the deep interior of the hills. The army was withdrawn in 1785 and soldiers were stationed to guard the routes into the hills and to prevent him from entering the lowlands and committing his depredations.<sup>2</sup> Orders were issued, without much success, prohibiting the supply of salt, tobacco, dried fish and other necessities of life to the hills<sup>3</sup> and the Kukies were fruitlessly encouraged by liberal distribution of presents to seize the persons of Jan Baksh Khan and his associates.<sup>4</sup> In February 1787, Jan Baksh Khan went to Calcutta, sought and obtained pardon from the Governor-General for his past offences, and signed an agreement binding himself to maintain the peace in the areas bordering the hill tracts.<sup>5</sup> Orders were thereupon issued to the Collector of Chittagong to reinstate him in his zamindari.<sup>6</sup>

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1. Ibid.

2. Irwin to Major Ellerker, 24 March, 1785, P.C.R., 14 June, 1785, Range 68, vol.42.

3. Irwin to Com. Rev., 7 Jan., 1785, P.C.R., 20 Jan., 1785, Range 68, vol.38.

4. Major Ellerker to Irwin, 29 Jan., 1785, P.C.R., 28 March, 1785, Range 68, vol.40.

5. Governor-General's letter of 7 Feb., 1786, B.R.P., 29 March 1787, Range 70, vol.25.

6. Ibid.



Another notable feature of the land system of Chittagong was the acquisition of landed interests by a number of Europeans. Already before the commencement of the Company's administration several Portuguese families had become owners of zamindaries in Chittagong. They were most probably descendants of the Portuguese adventurers and mercenaries who had played such a destructive role in the history of Chittagong in conjunction with the Arakanese in the sixteenth and seventeenth centuries and who at the time of the Mughal invasion of 1665-66 had transferred their allegiance to the new conquerors. Aura de Barros, a Portuguese lady was one of the principal zamindars of Chittagong in the later eighteenth century, owning 4,693 acres and paying Rs. 11,365 in revenue. She was also one of the farmers of the revenue settlement of 1774. She first married Charles Edman, a Swede, and afterwards a certain Diedrich Marquard who succeeded to her property after her death in 1798.<sup>1</sup> João de Barros, another Portuguese zamindar of this period was her brother.<sup>2</sup>

In the early years of the Company's rule small donations of two or three kanies of land had been made to Europeans, mostly for their houses, gardens and the enclosures surrounding them. In 1763, however, Verelst and his Council assigned the whole of the island of Kutubdia to one Captain Herbert Sutherland as Khairat madad-i ma'ash.<sup>3</sup> ~~Charles~~ He was succeeded

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1. Cotton's Memorandum, Appendix C., p.165.

2. The principal Portuguese family of the present times, that of de Freitas, is said to be immediately related to that of de Barros.

3. See supra p. 70.

in due course by his son Charles Sutherland. On his death in 1790, his widow Susanna Sutherland inherited the property.<sup>1</sup> In the later seventies and early eighties of the century, the demand for both revenue-paying and waste lands greatly increased. Captain Forde became possessed of 16 dones of land in 1777.<sup>2</sup> The Council of Revenue issued a patta to Richard Sumner for one done and twelve Kanies of waste lands on 13 August 1779. In the same year Robert Worlledge proposed to the Company to clear and cultivate the island of Moiscal by settling Arakanese refugees on it.<sup>3</sup> He offered to pay to the Company an annual revenue of four annas per bigha as a "fixed and perpetual rent" for such lands as might be brought under the plough after the expiration of eight years, on condition that such cultivated lands would for ever remain his property and that he would be allowed to erect such mud-forts as might be deemed necessary for ensuring the security of the life and property of the inhabitants from the incursions of the Magh pirates.<sup>4</sup> The Government consented to his proposal. On 20 November 1782 Worlledge sold his right and interest to Charles Croftes for Rs. 20,000 and in 1786 Croftes, then Collector of Chittagong, resold it

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1. In 1817 the island escheated to Government due to the absence of direct lineal descendants of the original grantee. See Cotton's Memorandum, Appendix AA, p.231.
  2. Sumner to C.R., 23 April, 1778, B.R.C., 11 Sept., 1778, Range 50, vol.11.
  3. Sumner to C.R., 7 June, 1779, with a petition from Worlledge, B.R.C., 7 Sept., 1779. Range 50, vol.19.
  4. Ibid.

to Kali Charan Roy, then diwan of Chittagong.<sup>1</sup> In 1781 one John Gray obtained 25 dones of land lying between the Angarkhali canal and the Chambal spring in the Banskhali Chakla<sup>2</sup> and Ralph Leeke was agranted a patta for the small hill called Katalganj.<sup>3</sup> In February 1785 the Committee of Revenue made a grant of 14 dones of waste land to Major Edward Ellerker.<sup>4</sup>

The above grants fell under two categories, first, grants conferring zamindari rights upon the grantee, and second, grants for specific purposes like the plantation of coffee, pepper and indigo, subject to the payment of a nominal revenue, the nature of the rights of the grantee being not clearly defined. Thus, the grant of the island of Moiscal conferred zamindari interests on Robert Worledge. The grant made to John Gray was meant for the cultivation of indigo.<sup>5</sup> The lands obtained by Forde were appropriated to make plantations of pepper and coffee.<sup>6</sup> In passing it may be noted that the plantation of indigo did not flourish at all as the soil was not found suitable for it. One interesting feature of the above grants was that some of these grants were held by the servants

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1. Cotton's Memorandum, Appendix BB. p.233.

2. B.R.C., 5 July, 1781, Range 50, vol. 33; P.C.R., 4 April, 1782, Range 68, vol.13.

3. P.C.R., 22 Nov., 1781, Range 68, vol.11.

4. P.C.R., 3 Feb., 1785, Range 68, vol.38.

5. B.R.C., 5 July, 1781, Range 50, vol.33.

6. B.R.C., 11 Sept., 1778, Range 50, vol.11.

of the Company. While Forde, Gray, Mrs. Sparks, Foster and many others were private individuals; Richard Sumner was Collector of the District; Robert Worlledge, Salt Agent for the Company; Ralph Leeke, Assistant to the Collector; and Major Ellerker, Commander of the forces stationed at Chittagong. It may, however, be noted that by the year 1794, with the exception of Aura de Barros and Susanna Sutherland, no other Europeans held, occupied or rented any lands in Chittagong.

Closely connected with the rise and development of the zamindari system was a class of revenue officials called qanungoes, literally expounders of law and customs. The best contemporary account of the duties assigned to the qanungoes in the Mughal period is given by J.D. Patterson, Registrar of the Qanungo's Office, in his Report on the Office of Qanungo, submitted to the Bengal Board of Revenue on 4 May 1787.<sup>1</sup>

The qanungo's more important duties, were, he said, to note and record all local usages, laws and regulations respecting the revenues, the rates and modes of assessment, and all changes and alterations made in them; to preserve "the records which show and distinguish the distribution of lands and farms, the names of the parties, and the nature of their tenures or trusts, specifying what are under the khalsa, what jagir, or

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1. The Report has been published by Ramsbotham in his Studies in the Land Revenue History of Bengal 1769-1787, pp.162-197.

what are rent-free; the records which state and particularise the quantity of land in actual cultivation or quantity uncultivated or waste, the several kinds of produce of the vernal or rabi crop, and of the autumnal or Kharif harvest with the price current of every article, the jama or the sum assessed and the rates of assessment, the particulars of the wasul or of the receipts and of the arrears, the progress of cultivation and the particulars of all losses or injuries to the revenue with the respective occasions of them."<sup>1</sup> It was also his duty to record the genealogies of zamindars, their appointments, death or removal, to keep regular counterparts of the Government accounts and papers of the revenues and collections such as copies of the qabuliyats of the zamindars of farmers, kistbandi, jama wusul baki or general account of the demands, receipts and balances and the jama kharach or general treasury accounts of receipts, remittances, and disbursements; transmit authenticated copies of these documents at regular intervals to the headquarters of Government; and finally, to preserve the records from loss or decay, replace faulty or damaged records with accurate and true copies and "to keep exact lists of them with references that they may be at all times immediately found and forthcoming when called for." <sup>2</sup>

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1. Ramsbotham, opp.cit. pp.164-165.

2. Ibid., pp.165-166.

The author of the said Report explains the object and intention of the quanungo's office as follows:-

"The objects of the instituion were a mutual benefit to the Sovereign and to the subject; to be a chain of useful and necessary information to government itself; to supply the want of personal experience under the frequent changes of its provincial ministers and agents, and to preserve the sources of its revenues from being dissipated or destroyed by fraudulent alienations or embezzlements; to facilitate the administration of Justice and to give stability to property; to check the agents of government employed in the collections and to defend the ryot from oppressive and illegal impositions, by affording him an appeal to the modes and rates of assessment as established and authorised by Government".<sup>1</sup>

In the heyday of the Mughal rule the office of qanungo had worked as an effective and vigorous part of the land revenue machinery of the country and fulfilled the intentions for which it had been created. In the wake of the decline of the Empire, like many other institutions it had degenerated and by the time the Comapny took over, although it existed in theory, for all practical purposes it was a defunct institution. What follows here on the condition of the institution

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1. Ibid, p.166.

in Chittagong in the later eighteenth century is decidedly applicable to the whole of Bengal.

The office of qanungo was of relatively late origin in Chittagong. It was established here during the administration of Faujdar Fedive Hossain Khan [1727-1736 A.D.]. One Makhan Roy<sup>1</sup> was then appointed the first "superior" or head qanungo of Chittagong and on him was conferred the exclusive power of nominating "inferior" or subordinate qanungoes in the mofussil.<sup>1</sup> By this time, however, the office of qanungo everywhere in Bengal had come to be considered as hereditary. Hence it is no wonder that in Chittagong the Office should have continued in the possession of the Roy family down to 1793 when it was abolished. During the first decade of the Company's administration Jagannath Roy, grandson of Makhan Roy, was the 'superior' qanungo of Chittagong. He used to reside at Murshidabad<sup>2</sup>. He was succeeded in the office by his sons Ratan Roy, Joynarayan Roy and Audhi Roy who lived in the town of Dacca.<sup>3</sup> From Patterson's Report of 1787 it is known that Ratan, Joynarayan and Audhi had also been the joint-qanungoes of Sonargaon.<sup>4</sup> After them the office descended to their three heirs Bhowani Shankar Roy, Rajchandra Roy and Sadanand Roy. They also used to reside at Dacca.<sup>5</sup>

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1. Wilkins to C.C.R., 5 Sept., 1771, P.C.C.R., 5 Dec. 1771, Range 67, vol.53; Proceedings of the Committee of Circuit, vol.IV, p.16.

2. Ibid.

3. Bird to B.R., 9 Feb. 1788, quoted in Cotton's Memorandum, Appendix J, p.186.

4. Ramsbotham, opp.cit., p.184.

5. Bird to B.R., 9 Feb., 1788, quoted in Cotton's Memorandum, Appendix I, p.186.

The 'superior' qanungo of Chittagong did not receive any salary from Government for the duties of his office, nor possess any lands for his maintenance.<sup>1</sup> Instead, he was entitled to collect a rusum or commission of six gandas and one cawri from the zamindars on the asal jama of each rupee.<sup>2</sup> The total rusum collected thus, amounted to D.M. Rs. 1,824 per annum.

As the 'superior' qanungoes did not personally carry out the duties of the office and resided outside Chittagong, they appointed nine gomastah-qanungoes to act for them. These men collected the above rusum from the zamindars, from which they took their own salaries as by agreement and remitted the balance to Dacca at the close of each year.<sup>3</sup> In the eighties of the eighteenth century these nine gomastah-qanungoes were Rajballab, Raj Kishore, Ram Charan, Gauri Shankar, Baidyanath, Joy Chatterturnarayan, Ballab Shankar, Gopinath and Parbati Charan. All of them were "inhabitants of Chittagong and are possessed of zemindarries the advantages of which they enjoy in like manner with all other zemindars".<sup>4</sup> It may be recalled that

1. Ibid.

Hunter's statement that he "had a portion of land set apart for his maintenance, either instead of, or in addition to, the commission from the zamindar" is not corroborated by the Collector's report. See W.W. Hunter, A Statistical Account of Bengal, vol, VI, p.182.

2. Bird to B.R., 9 Feb., 1788, quoted in Cotton's Memorandum, Appendix I, p.186. Wilkins gives this rate at five gandas per rupee. See his letter to C.C.R., 5 Sept., 1771, P.C.C.R. 5 Dec., 1771, Range 67, vol.53.

3. Bird to B.R., 9 Feb. 1788, quoted in Cotton's Memorandum, Appendix I, p.186.

4. Ibid.



Gopinath and Parbati Charan had acted as farmers and Rajballab and Ballab Shankar as securities in the land revenue settlement of 1774.<sup>1</sup> The office of qanungo was naturally incompatible with the position of a zamindar. The union of the two offices in the same persons emphasises the complete degeneration of the institution of qanungo during the later eighteenth century.

Below the superior qanungo was a chain of subordinates in the mofussil. The subordinate qanungoes of Chittagong had no dues or perquisites under the denomination of rusum and partaki as in the other parts of Bengal. Instead, in the early settlement of the District, they had been given grants of ghair Panchaki lands, i.e. lands exempt from all such additional rents and taxes as might be levied over and above the asal jama.<sup>2</sup> From the Collector's Cutcherry Proceedings of 28 September 1772, it is known that the subordinate qanungoes and their writers paid to Government Rs. 10,465 and Rs. 1,554 respectively on account of the ghair Panchaki lands and that if they had been assessed as fully as the lands of the zamindars they would have yielded to Government Rs. 35,238 and Rs. 4,617 respectively.<sup>3</sup> The total emoluments of the subordinate qanungoes and their writers amounted, therefore, to Rs.27,966.

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1. See supra p.154.

2. Henry Walter to C.R. 20 Feb., 1774, B.R.C., 29 March, 1774, Range 49, vol.45.

3. Cutcherry Proceedings of 28 Sept., 1772 enclosed to Bentley's letter of 28 Sept., 1772, to the C.C., P.C.C., 3 Oct., 1772, Range 70, vol.15.

In the early years of the Company's administration of Chittagong the institution of qanungo was more an office of emolument than of actual service. In answer to the query of Government on the utility and necessity of the office Walter Wilkins, Collector of Chittagong reported to them on 5 September, 1771:-

" Since the cession of the Province to the English the Canongoes have held no manner of employ in the business of the collection nor have they in any wise been aiding therein. It is further to be remarked that little regard is paid to the intention of the first institution of the Office in the appointments which now take place as I am myself acquainted with instances in which they have been purchased of the superior or his agents by indifferent persons who were not only ignorant of the employ itself but utter strangers to the policy of government of the districts from which they were empowered to draw their emoluments." <sup>1</sup>

Following similar unfavourable reports from many District officers the Committee of Circuit came to the conclusion in 1772 that the office was useless and pending the final decision of the President and Council at Fort William for abolition or retention of the Office, ordered the suspension of the

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1. Wilkins to C.C.R., 5 Sept., 1771, P.C.C.R., 5 Dec., 1771, Range 67, vol.53; Proceedings of the Committee of Circuit at Dacca, vol.IV, p.16.

payment of the emoluments of the qanungoes. The Cutcherry Proceedings of the Collector of Chittagong, dated 28 September 1772, show that the orders were carried out by the Collector and that an officer was appointed on the part of government for the collection of the emoluments attached to the qanungoes office.<sup>1</sup> On the representation of the qanungoes, however, the Government ordered the payment of their allowances in 1774.<sup>2</sup> The principal reason which persuaded them to continue the allowances was that the institution was 'ancient' and 'royal' and that the present incumbents had hereditary rights. Thus the qanungoes continued to enjoy again the emoluments of the office without rendering any corresponding service. It may be recalled here that the period under review was marked by a series of efforts made by the Company's Government to ascertain the revenue resources of the various Districts of Bengal. But the Government never asked the qanungoes to assist them in this respect. The reason is obvious. Some qanungoes had themselves acquired landed fortunes and become zamindars; others, the District officers often complained, acted in collusion with the zamindars to keep the Government ignorant of the revenue resources of the various zamindaries.<sup>3</sup> Under such a state of

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1. See the Cutcherry Proceedings of 28 Sept., 1772, enclosed to Bentley's letter of 28 Sept., 1772, to the C.C., P.C.C., 3 Oct., 1772, Range 70, vol.15.
  2. Ramsbotham, opp.cit. p.146.
  3. Collector Bateman complained to the Council of Revenue on 19 April 1775 of collusion of zamindars and qanungoes. See B.P.C., 7<sup>th</sup> July, 1775. Range 49, vol.54. For further references see Edward Baber's letter of 13 Dec., 1772 in Patterson's Report. Ramsbotham, opp.cit., pp.169-174.

affair it was perhaps thought futile to ask for the assistance and co-operation of the qanungoes with a view to acquiring an accurate knowledge of the value of the lands.

With the introduction of the "Permanent Plan of Hastings for the Administration of the Revenues of Bengal" in 1781, the qanungoes were ordered "to be reinstated in the complete charge and possession of all functions and powers which constitutionally appertain to their office".<sup>1</sup> At the same time with the object of revitalising the institution J.D. Patterson, a covenanted servant, was appointed as Registrar of the newly-created Qanungo's Office. It appears that this step led to the partial revival of the institution. In 1786, the Collector of Chittagong wrote that the qanungoes were then in every part of the District considered as the best referees for information on the subject of past events<sup>2</sup> and two years later Collector Bird made the following observation on the state of the Office:-

" The gomastahs of the Cannongoes of Chittagong reside in the town of Islamabad. They and their mohurirs attend at all the different cutcherries, examine and compare the records and accounts, and keep a register of all papers in revenue transactions of the settlement, rents, and balances, and frequently act as ameens in adjusting

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1. Regulations in the Revenue and Judicial Departments... p.3.

2. Hunter, A. Statistical Account of Bengal, vol.VI, p.182.

disputed accounts between the zemindars, talookdars and ryotts. They also witness and attest all papers as gomastahs of Rotton, Joy, Audey. In a district like this, where the records and accounts are so very voluminous, the collections being made from upwards of two thousand zemindars, the institution is found to be very useful."<sup>1</sup>

But this revival was only for a short period. After the introduction of the Permanent Settlement in 1793, Lord Cornwallis argued that the Permanent Settlement - by fixing the public assessment in perpetuity, defining the rights of the landholders and cultivators, providing the Courts of Justice with codes of regulations to guide them in their decisions respecting the rights and properties of the people and making it unnecessary to ascertain local customs and usages - rendered the retention of the institution useless and accordingly he ordered its abolition.<sup>2</sup>

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1. Bird to B.R. 9 Feb., 1788, quoted in Cotton's Memorandum, Appendix I, p.186.
  2. J.H. Harington, An Elementary Analysis of the Laws and Regulations enacted by the Governor-General in Council, at Fort William in Bengal for the Civil Government of the British Territories under that Presidency, vol.II, pp.145-149.

# Appendices to Chapter VII.

## A.

A statistical account of the state of the Chittagong zamindaries.<sup>1</sup>

Number of zamindaries paying less than Rs.10 was	135
" " " between Rs.10 and Rs.100	930
" " " " Rs.100 and Rs.500	423
" " " " Rs.500 and Rs.1,000	87
" " " " Rs.1,000 and Rs.5,000	76
" " " more than Rs. 5,000	222
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total	1,673.

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1. Prepared from the hast-o-bud of 1776-77, B.M.A.M., No.29088, pp.27-54.

## B.

Ten smallest zamindars of Chittagong in 1776-76.<sup>1</sup>

Zamindar	asal jama Rs.as.gs.es.	total jama in 1767-68. Rs.as.gs.es.	Total jama in 1776-77. Rs.as.gs.es.
1. Abdul	0. 2. 13. 3	0. 15.11. 1	1. 1.16.0.
2. Bedh Kanta	0. 8. 18. 0	1. 1.16. 0	1. 1.16.0.
3. Deby Basanta	0. 3. 1. 0	1. 1. 3. 0	1. 5. 3.2.
4. "Turka Caugus"	0. 5. 3. 0	1. 6.16. 0	1. 6.16.0.
5. Fitahram Guha	0.11. 19. 0	1. 13. 2. 1	1. 15.13.2.
6. Oberam	0. 4. 15. 2	1. 13.13. 3	2. 4. 3.0.
7. Mahzum Hazi	0. 5. 13. 1	1. 15. 8. 1	2. 6.13.1.
8. Ram Prasad	0. 6. 1. 3	2. 1.14. 2	2. 10.14.0.
9. Sauker Muham- mad.	0. 6. 11. 0	2. 4.16. 3	2. 13. 8.3.
10. Pettut Khan	0. 6. 13. 2	2. 5. 6. 3	2. 13.12.2.

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1. From the hast-o-bud of 1776-77, B.M.A.M., No.29088, pp.27-54.

## C.

The twenty<sup>two</sup> zamindars who paid over Rs.5,000 in 1776-77.<sup>1</sup>

Zamindar	asal jama Rs.	total jama in 1767-68 Rs.	total jama in 1776-77. Rs.
1. Joynarayan Ghosal	11,131	61,960	75,282
2. Jagdish Roy	2,535	13,667	16,816
3. Manohar Roy	2,343	12,576	15,456
4. Niamat Khan	1,926	10,882	13,390
5. Nanda Kuberam	2,125	10,973	13,062
6. Mangat Ram Hazari	1,877	10,567	12,994
7. Rasul Ghani	1,857	10,586	11,605
8. Aura de Barros	1,608	9,252	11,365
9. Tej Singh	1,366	7,681	9,222
10. Kalkaprasad Qanungo	1,790	6,573	7,670
11. Farhad Harun	1,071	6,067	7,483
12. Zabardast Khan	1,067	5,976	7,016.

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1. From the hast-o-bud of 1776-77, B.M.A.M., No. 29088, pp.27-54.



Zamindar	asal jama Rs.	total jama in 1767-68 Rs.	total jama in 1776-77 Rs.
13. Hossain "Mussol"	1,044	5,675	6,998
14. Kaulah Bibi daughter of Abdullah Khan	1,036	5,795	6,924
15. Sanaullah	1,016	5,521	6,813
16. Brajaballab Dalal	967	5,462	6,786
17. Abdul Majid	1,147	5,218	6,322
18. Jewan Khan	886	4,783	5,902
19. Daulat Azim	808	4,850	5,890
20. Ali Raushan	784	4,385	5,372
21. Chour Khan Golam Haider	778	4,239	5,250
22. Sambhu Ram Qanungo	1,200	4,510	5,156.

### Conclusion.

Of the administrative tasks facing the East India Company after it had become a great country power in Bengal, two were essential : the creation and organisation of an army capable of retaining what had been won at Plassey and Buxar, and the establishment of a sound revenue system to support that army. For a moment after victory, plunder could supply the Company's needs, but that moment quickly passed while the needs grew all the time. It was of the utmost importance therefore that the servants of the East India Company should ascertain the full revenue-paying capacity of the various fiscal divisions of the Bengal Presidency, and then exploit their revenue resources to the full. Hence the many experiments in land revenue management which preceded the Permanent Settlement of 1793.

One of the earliest and most instructive of these experiments was carried out at Chittagong immediately after the introduction of the Company's rule there in 1761. The Council at Calcutta decided upon a detailed survey and measurement of the lands of Chittagong as the best method of acquiring a true knowledge of their value. But they underestimated or miscalculated the hazards and difficulties of such an undertaking. They were dismayed by the great expenditure

involved in so elaborate an investigation, and by the slowness of the survey. ( Chittagong, much intersected by creeks and nalas, and only half reclaimed from jungle and waste, was exceptionally difficult to survey ). They found it impossible to maintain an adequate check upon the native surveyors, when there were only five European officials in the District. And, as was to be expected, they found the landholders ready with obstruction or corruption to oppose the effort to ascertain the resources of the District. Though the survey was made the basis for the 1767 settlement it was inaccurate and inequitable, in some cases at least because of just complaint by the landholders. The Chittagong experiment makes it clear that a revenue survey could not have been the means of ascertaining the revenues of Bengal under the conditions then prevailing, and that the further experiments of Hastings, seeking an alternative guide to the truth were justified. The next effort

The next effort made in Chittagong was the Chakla system. This was a modified version of the ill starred farming system introduced by Hastings in 1772. It was sensibly conceived, and took due note of the unusual features of zamindari tenures in the District : the great number and wide scattering of estates. That this too failed was due in part to the solid opposition of the zamindars, in part to the intrigues of the Chittagong diwans, and in part to the lack of consistent Calcutta support for the Collector. The subsequent attempt to collect information on which to base a stable settlement, by deputing a native

amin into the mofussil served no useful purpose at all. The records brought together were not utilised, and the Amini Commission episode must stand as a monument to Warren Hastings' misdirected energy and to the impatience and greed of the Company.

In 1777 the search for information was abandoned, and the Collectors thereafter aimed at setting right the imperfections and injustices of the measurement and assessment of 1764-67 by reallocation of the Government revenue demand upon the various zamindaries. By 1785 local investigation of their resources had largely achieved this end. What is interesting to note is that even before inequalities had been ironed out the Chittagong settlements regularly concluded with the zamindars, without recourse to farming auctions or to punitive sales of estates for default, had yielded a steady and increasing revenue, with very few balances. Had the Bengal Government paid more attention to the success achieved in Chittagong perhaps its plans for other Districts would have been less disruptive and more quickly successful.

Behind all the shifts and turns in Bengal revenue policy and the varied attempts to discover the real value of lands was the need to increase the revenue yield. In Chittagong the Company succeeded in realising their demand almost to the full and in steadily enhancing that demand. The average annual collection during the last years of Mughal rule had been about two lakhs of rupees ; it came under the Company to exceed five lakhs. The primary object of revenue policy was thus

achieved, though whether in the long run Government was wise to base their demand on the maximum revenue-paying capacity of the ryots is less certain.

In two other respects, however, the Company failed. The Company in pressing its demands upon the zamindars always professed the wish to prevent the latter from oppressing the ryots. The two objects were, of course, incompatible. After fixing the jamabandi in 1767 the Government twice increased its revenue demand upon the zamindars, in 1773 and 1781, and on each occasion drew up detailed regulations to safeguard the interest of the cultivators. But there is no evidence of the enforcement of these regulations and the Company was certainly powerless to do so. The zamindars therefore forced from the peasant what Government forced from them. In 1767-68 the authorised collection of the zamindars from the ryots was **Rs. 13/12/12/2** per done of land. In the eighties it amounted to Rs. 17/10/11/3 - or "one moiety of the produce of the soil."

There was little compensation for this pressure in other measures to increase the prosperity of Chittagong. The chapter on the noabad lands has shown that reclamation of waste came almost to a standstill, with only fifteen hundred dones brought into cultivation between 1761 and 1788. This was ludicrously insignificant in comparison either with Mughal achievement or the vast quantity of cultivable waste available. Nor was prosperity promoted by an increased trade during this period. The sair figures show that trade and commerce made no significant advance in Chittagong in these years.

From the administrative point of view the most interesting feature of the period under review is the establishment and development of the office of Collector or District Officer and the gradual formation of an orderly District administration. At the beginning of the Company's rule in Chittagong the Collector was a mercantile clerk who was hardly able to distinguish between commercial transactions and the duties of civil administration. Indeed, he regarded the annual 'investment' as the most important part of the Company's affairs. Inexperienced in the task of administration, unfamiliar with local conditions and fearful of taking the initiative, he used to refer matters of the slightest importance to his superiors at Fort William for their advice. Yet within a few years after 1761 a new trend appears; the Collector is found painfully striving to get acquainted with local customs and usages and taking lessons in the art of government. By the middle of the seventies of the century he was boldly asserting his own views on the fundamental issues of administration, pointing out the fallacies in the ideas of his superiors, and occupying the position of a judge between them and the inhabitants of Chittagong. By 1785, he had grown up to be the pivot of rural administration.

Moreover, District administration in Chittagong had certain advantages not enjoyed by other parts of the Bengal Presidency. Thanks to its geographical isolation and the peculiarities in its social structure Chittagong secured the benefits of a continuity of administration, unknown elsewhere

in Bengal. The alarming excesses that followed the acquisition of the Diwani in 1765, the administrative relapse occasioned by the withdrawal of the supervisors and the setting up of the Provincial Councils in 1773-74 in the Diwani lands both passed Chittagong by. The assumed success of the survey of 1764-67, and the unattractiveness to revenue farmers of the fragmented estates of Chittagong meant that the putting up to auction of the revenues was avoided. Again when a distrust of the power of the Collectors led the Supreme Government to try and centralise control over District revenue administration in 1781, the wahdadar experiment in Chittagong was short lived, and the office of Collector was never abolished. The failure of the attempt at centralisation in Bengal demonstrated that direct management of District detail from Calcutta was impracticable. What Chittagong experience had already shown, that there must be a responsible agency on the spot to look after the interests of the rulers and the welfare of the ruled, was thus generally recognised. The mofussil settlement of 1783 embodied the idea that the real work of District administration must be entrusted to able officers with local knowledge and experience : the office of Collector had definitely come to stay.

This study of Chittagong District administration has been limited to an analysis of the principles upon which the East India Company dealt with land revenue administration,

and the effect of local conditions upon their working out in the years 1761 to 1785. This does not mean either that the importance of other features of the administration, such as civil and criminal justice or the control of salt production and trade , have been ignored, or that their study has been precluded by paucity of materials. On the contrary, it is the very abundance of materials on many aspects of British rule in Chittagong which has made necessary a limitation of the subject. Likewise just because voluminous materials do exist for an exhaustive study of each of the territorial divisions of the Bengal Presidency it has not proved possible to undertake any extensive comparison of the administrative history of other Districts in this period. It is hoped, therefore, that this present work, by giving an idea of the amount and variety of the local records that lie hidden in the archives of the India Office, may lead to other District studies. An authentic and comprehensive history of rural Bengal is yet to be written, and this can best be done on the basis of multiple local investigations. It is gratifying to know that work is currently being done upon two other Districts, Murshidabad and Rajshahi, and that materials have been collected for a study of Dacca in the eighteenth century. It is only when such studies have been collated that the true richness and variety of Bengal's history will be revealed.



## Glossary

- Abad : cultivated land.
- Abwab : imposts levied by the ruling power from the zamindars, and by the zamindars from the ryots in excess of the original standard rent; the term is particularly used for imposts levied from the time of Murshid Quli Khan until the grant of the Diwani to the Company.
- Adalat : court of justice.
- Amla : here a zamindari official or agent.
- Amin : an officer of Government employed either to take charge of an estate and collect the revenues on account of Government or to investigate and report their amount; also a surveyor.
- Ari : a grain measure, approximately 32 lbs.
- Arzi : petition, representation.
- Asal jama : original rent, as distinguished from subsequent cesses and imposts.
- Asami : a defendent in a suit, a criminal or debtor, also a renter.
- Aurung : a place where any article of trade was manufactured for wholesale disposal or export; factory for piece goods.
- Bakiya : balance of the preceding year collected in the following year.
- Balam : a large boat.
- Band-o-bast : literally, tying and binding. Technically, settlement of the amount of revenue to be paid by the zamindar or farmer to the Government or by the ryot to the zamindar or farmer.
- Banian : a Hindu trader. Commonly applied to a Hindu who managed the money concerns of Europeans.

Bankar :	forest tax.
Barqandaz :	matchlock man, guard.
Batta :	discount.
Bazi daffah :	sundry items of taxation.
Bazi jama :	aggregate of revenue derived from other sources than the mal and sair.
Bazi jamin :	miscellaneous lands, lands exempted from payment of revenue.
Begar :	forced labour.
Beshi :	surplus.
Bigha :	a measure of land. In Bengal, the bigha contained 1,600 square yards or little less than one-third of an acre.
Bindi :	net for river fishing.
Boond :	a bundle of bamboos. Each boond contains 1,600 bamboos.
Brahmottara :	land granted rent-free to Brahmans.
Chak :	a detached piece of land.
Chakbandi :	determining the limits or boundaries of a detached piece of land.
Chakaran lands :	service lands, rent-free lands allotted for the maintenance of public servants in the rural areas.
Chakla :	an administrative division of a Province, normally consisting of several parganas.
Chanda :	subscription, charity.
Chandana :	shop-rent.
Char :	a sand-bank of a river or sea.
Chauki :	a seat. Technically, a toll, custom, or guard station.
Chiti :	a process, a note conveying an order or demand.

- Chitta : a field-book.
- Daftarband ;  
Daftari : record or office-keeper.
- Dak : post, post office, relays of men or cattle along the road for the conveyance of letters.
- Dakhila : certificate of payment.
- Dalal : an agent between buyer and seller, broker employed for the provision of Company's 'investment'.
- Dallah : pass through the mountains.
- Daokati : a tax on the cotton-producers of the plains.
- Darbar kharach : court charges, charges for presents and gratuities made to princes and public functionaries.
- Dargah : holy shrine of the Muslims.
- Darogah : a superintendent or overseer.
- Dashabhuja : a ten-armed goddess, i.e. Durga, consort of Siva.
- Dastak : a permit, a document authorising the free transit of certain goods, and their exemption from customs.
- Devottara : land granted for the support of a temple or an idol.
- Diwan : the officer in charge of the revenue department.
- Diwani adalat : court of civil justice.
- Diwani daftar : office of the revenue accounts and records.
- Dokan : shop.
- Done : a measure of land. In Chittagong, a done contains about seven English acres or 19½ Bengali bighas.
- Dukhia batta : a cess or charge imposed to make up for any probable deficiency in the value of the coin known as the Dukhia rupees. The revenues of

- Chittagong were generally paid in Dukhia rupees.
- Ekwal : records showing the total measured land comprised in each zamindari.
- Eid kharach : expenses of the Eid festival of the rulers.
- Farman : a patent from the Sovereign.
- Fasalbandi : the process of agreeing between zamindar and ryot what portion of the revenue should be paid at each harvest.
- Fasal-i-kharif : the autumnal harvest.
- Fasal-i-rabi : the spring harvest.
- Faujdar : an officer who was in charge of a frontier District; he combined both civil and military functions.
- Faujdari ; a tax levied for the support of the faujdar or of the police.
- Ganj : mart, wholesale market, principally for grain.
- Ganja : Indian hemp.
- Gerow : small fishing net.
- Ghair jama : without revenue.
- Ghair panchaki : without imposts. Lands which were exempt from any taxes but those specified in the deed of grant.
- Ghat : Ferry, a landing place where tolls and inland transit duties were usually collected.
- Ghat hasil : Ferry-tolls.
- Ghas chal : straw, also called san, used for roofing houses.
- Ghaulah : firewood boat.
- Gola : grannary, warehouse.
- Gomastah : a steward, an officer employed by the zamindars to collect their rents, or by merchants to carry on their affairs in other places than where they reside.

Gowala :	milkman.
Gunjaish :	overplus lands, lands which evaded payment of revenue.
Gurkati :	a duty collected on boats, bamboos and straw from the hills and interior parts of the country.
Hal wusul :	amount of revenue collected in the current year.
Hasil :	duty, toll, proceeds, produce.
Hasiāa :	cultivated land.
Hast-o-bud	ascertainment of the total rent-roll of a fiscal division with reference to past accounts and present assets.
Hat :	market held only on certain stated days in a week.
Hawla :	a description of tenure in Noakhali, an intermediate holding of a part of an estate, or of a farm under a zamindar, to whom a stipulated portion of the rents collected from the ryots, is paid.
Hawladar :	the occupant of a Hawla .
Hazari :	the commander of a thousand soldiers under the Mughal mansabdari system.
Istifa :	deed of relinquishment of a zamindari.
Iwaz ::	equivalent.
Izafa :	increase. An increase in the amount of revenue received from a country, whether from improved cultivation, or from an enhanced rate of assessment.
Izafa taluqat hazarian :	increase of revenue of the estate of the Hazaries.
Jagir :	assignment of revenues of a given tract of land to a servant of the state for the support of any public establishment, particularly of a military nature. A jagirdar is the holder of a jagir

- Jaidad : resources, capabilities of any district in respect of revenue.
- Jalkar : revenue from lakes and marshes.
- Jama : sum, amount, ordinarily used for the ~~xxxx~~ total revenue.
- Jamabandi : settlement of the amount of revenue assessed upon an estate.
- Jamabandi beshi : surplus assessment.
- Jama kharach : receipts and disbursements.
- Jama wusul baki : demands, receipts and balances. An account in three columns stating the total revenue expected according to the settlement, the amount received and balances outstanding.
- Jamadar : an officer of police, customs, or excise, second to the darogah.
- Jarib : measurement, survey.
- Jur kharida : lands claiming exemption from revenue as having been bought under that condition.
- Kam wazan : deficient weight.
- Kani : a land measure in Chittagong, little less than half an English acre. 16 Kanies make a done.
- Kanyadan : land gift to a Hindu girl upon her marriage.
- Kapas : cotton.
- Karkun : registrar, manager.
- Kesari : lentil.
- Kifayat : surplus, profit. Increase in the amount of revenue received by Government, whether by raising the rate of assessment or imposing additional cesses.
- Kist : instalment.
- Kistbandi : agreement for the stated payment of the amount of revenue to be discharged at different times.

Khairat :	land grants made to Muslims for various charitable purposes.
Khalari :	places where salt is produced or boiled.
Khalsa :	an office of Government in which the business of the revenue department was transacted; the exchequer.
Khanabari :	rent-free lands for the homestead of the ryots.
Kharach :	expenditure, expenses, allowance.
Khas :	management of estates and the collection of their revenues by the officers of Government, without any intermediate persons between them and the ryots.
Khatiyān :	the aggregate of the field-books relating to one zamindari in one village and prepared by one amin.
Khazana :	revenue.
Khazanchi :	treasurer, cashier.
Khazanchi rusum :	commission payable to a cashier.
Khedah :	enclosure in which wild elephants are caught.
Khilah :	uncultivated land.
Khilat baha :	a cess levied to defray the cost of costume presented by the ruling authority to an inferior as a mark of distinction.
Khonti :	small fishing net.
Khorposh :	maintenance allowance.
Khudkasht :	ryot who cultivated land in the village where he resided, and by hereditary right.
Lakhiraj :	revenue-free land.
Madad kharach :	charitable expenses.
Madad-i-ma'ash :	aid for subsistence; especially used for lands assigned for the payment of religious endowments.
Madadwala :	seller of intoxicating articles.

Madrasa :	Muslim college.
Mahal :	a place or source of revenue, an estate.
Mahajan :	money-lender.
Maharana :	allowance for the wives of Muslim zamindars,
Mahatran :	grants for the support of the relatives of Hindu zamindars and for people of respectable families.
Mai mahal :	revenue from fisheries.
Majumdar :	treasurer.
Mal :	land revenue.
Malgujar lands :	revenue-paying lands.
Malangi :	salt-manufacturer.
Malikana :	the allowance made to zamindars on account of their profits when dispossessed from their estates.
Mandal :	dealer in betel-leaf.
Mansabdar :	a military title and rank regulated by the supposed number of horses which the holder of the title could, if required, bring into the battle field.
Mathaut :	impost. Extra or occasional cess or tax imposed upon the cultivators for some special purpose, or under some incidental pretext, either by the state or the zamindar.
Mattial :	labourers employed <sup>o</sup> for digging.
Maund :	a measure of weight, about 84 lbs.
Mauza :	village.
Mihnatanana :	compensation or reward for the management of any affair.
Mirdaha :	messenger.
Miras :	inheritance, inherited property or right.
Muchalka :	bond, a written obligation.



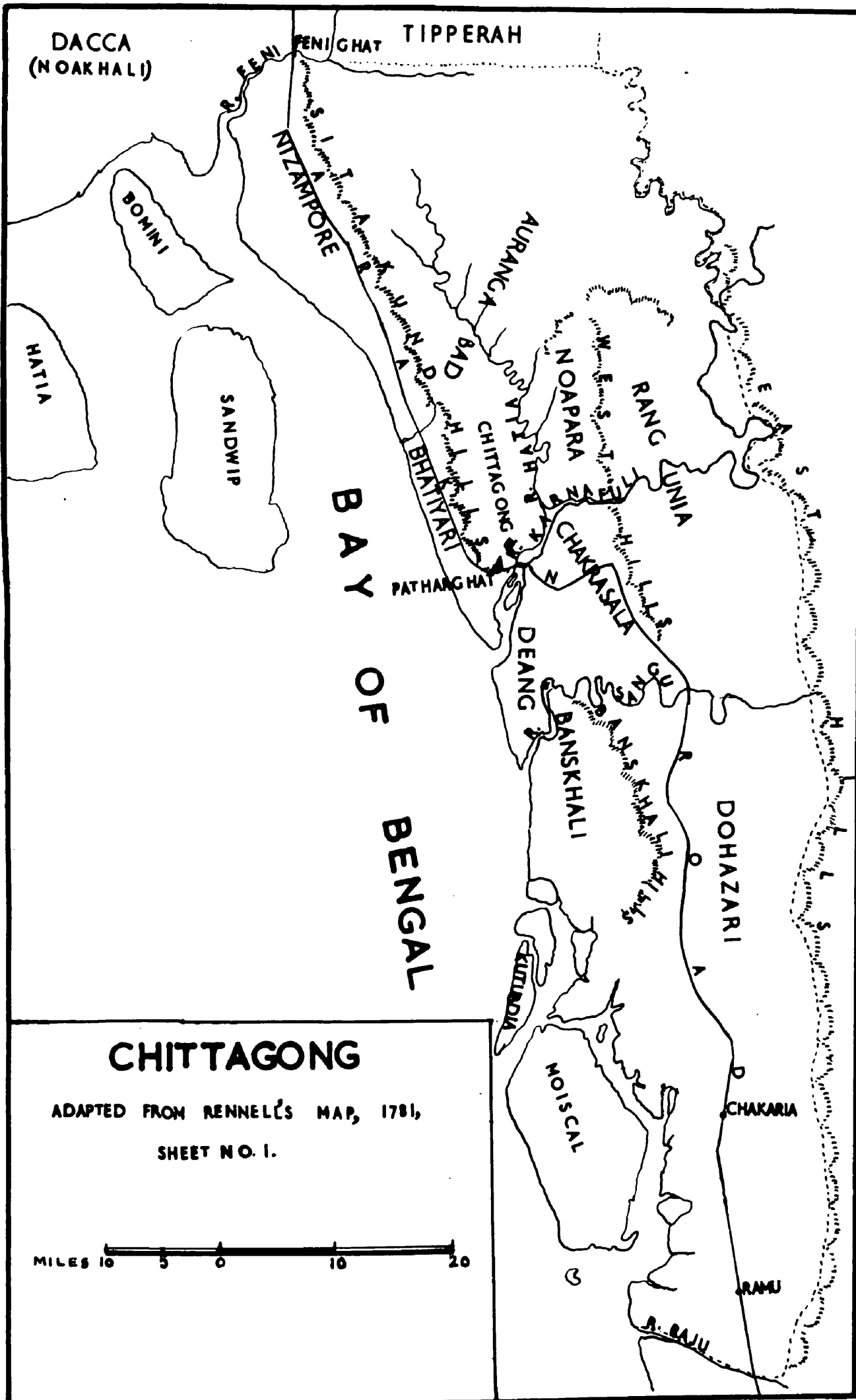
Mudi :	grocer.
Muharrir :	clerk.
Muhassil :	special messenger.
Mukhtar :	attorney.
Munshi :	secretary for the Persian language.
Muqarrari :	fixed.
Mutafarrikat :	the estimated yield of fines and forfeitures.
Mutasaddi :	writer or clerk.
Mutasaddian :	fee payable to a writer.
Naib :	deputy.
Nal :	bamboo pole.
Nala :	rivulet.
Nal terij :	the aggregate of the khatiyans of the same amin for one zamindari in several villages.
Nankar :	an assignment of land or of the proceeds of a specific portion of land for the maintenance of the zamindars.
Nawara :	an establishment of boats.
Nazarat charges :	charges for court officers.
Nazrana :	a gift, sums exacted as gratuities.
Nighabhan :	watchman.
Nij-jot :	rent-free lands for the subsistence of the zamindars.
Nilami land :	land purchased at a public auction.
Nimak :	salt.
Nirkh :	the standard rate at which the lands of a district were assessed.
Noabad :	literally, newly cultivated land; technically, land brought into cultivation subsequent to some fixed date of land measurement or revenue assessment. In Chittagong the term

referred both to land newly cultivated after 1760 and all waste lands.

- Paikasht ryot : migratory or non-resident cultivator who cultivated land in a village to which he did not belong by birth or hereditary claim.
- Pan : betel-leaf.
- Panchaki lands : lands lightly assessed, without imposts.
- Pargana : a small revenue district consisting of a number of villages.
- Pargana rate : the rate of assessment of revenue which ordinarily prevailed in a particular area.
- Partaki : commission payable to the qanungoes.
- Parwana : an order from a person in authority to a dependant.
- Patta : a document specifying the terms on which land is held.
- Pattadari : rent-free lands for the maintenance of the taluqdars.
- Patwari : a village accountant.
- Phulkar : rent of orchard.
- Punya : the day on which the revenue for the ensuing year is settled at a meeting of the zamindars with the Collector at the latter's cutcherry.
- Punya charges : charges incurred in holding the annual punya.
- Qabuliyat : a written agreement.
- Qilah : fort.
- Rahdari : transit duties.
- Rawana : pass or certificate from an official authorising goods to pass without payment of further duty.
- Rozinadars : persons receiving daily allowance or pension.
- Rozyari : day labourer.
- Rusum : fees, perquisites, commission.

- Sadar cutcherry : the principal revenue office of a District.
- Sadar jama : the sum total of revenue payable to the Government direct.
- Sair : miscellaneous sources of revenue.
- Sair kasba : town duties.
- Saiyid : descendant of the Prophet Muhammad [s.m.].
- Salami : fee, complimentary present.
- San : straw used for roofing houses.
- Sanad : charter.
- Sarai : inn for travellers.
- Saranjami : a collection made from the ryots for the private expenses of the faujdar or zamindars,
- Sarkar : a sub-division of a Subah containing many parganas.
- Sastra : scripture.
- Savel : net for sea fishing.
- Sawar kharach : conveyance charges.
- Sazawal : an officer specially appointed by Government to take charge of and collect the revenue of an estate, from the management of which the zamindar had been removed.
- Seedah kharach : food-money.
- Shroff : money-changer.
- Sowah : a kind of ground rent.
- Sraddha : an obsequial ceremony in which food and water are offered to the deceased.
- Subah : a Province, the largest sub-division of the Mughal dominions.
- Sukti : dried fish.
- Tafaul : salt-works.

Tahsildar :	collector of public revenue.
Tahud :	deed of lease.
Tahvildar :	treasurer.
Taqsim :	distribution of the assessment of the revenue upon the several sub-divisions of an estate or district.
Taluq :	a land holding, usually intermediate between a zamindari and ryot holding.
Taluqdar :	a landholder, sometimes subordinate to a zamindar, though occasionally paying direct to Government.
Tamuli :	seller of betel-leaf.
Taqavi :	advancing of money to the cultivators at the time of sowing, to be repaid when the crop is gathered.
Taraf :	literally, on the part of a partisan. In Chittagong, the zamindaries were called tarafs, and the zamindars, tarafdars,
Tumar :	a roll, a register, the sum total of the land revenue according to register.
Wadahdar :	one who is bound by an engagement, a <sup>or</sup> contractor
Wakil :	a person invested with authority to act for another, an agent.
Wazan :	weight.
Wusul :	amount of revenue received.



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